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Summary

AUSTRALIA

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This electronic release contains estimates of the characteristics of wage and salary earners for each state and territory of Australia for the year 2000-01. Data are included for smaller geographical areas within states/territories.

Estimates of the total number of wage and salary earners and their average wage and salary income by Local Government Area (LGA), (Statistical Subdivisions (SSDs) for the Australian Capital Territory), are presented in the Summary of Findings below. Data for metropolitan and non-metropolitan areas are also included. These areas align with the various levels of the Australian Standard Geographical Classification (ASGC).

The statistics have been compiled from the Australian Taxation Office's (ATO) Individual Income Tax Return Database and are part of the Australian Bureau of Statistics' (ABS) program to increase the range of regional data available to users of regional statistics, particularly through the use of administrative information from other government agencies. The ABS wishes to acknowledge the support the ATO has provided in compiling these statistics.

All individual income tax statistics provided to the ABS by the ATO have been in aggregated form only, at the Statistical Local Area (SLA) level. No information about individual taxpayers has been released to the ABS.

Various cross-tabulations of characteristics such as age, sex, occupation, wage and salary income and total income for the wage and salary earner population can be accessed through **the attached data cubes**. Most of these tables are available by SLA and are in the form of Excel spreadsheets.

It should be noted that the data presented here do not take account of whether wage and salary earners work on a full-time or part-time basis. Consequently, differences in the extent of part-time work may account for some differences in average wage and salary incomes across regions. Similarly, averages may be affected by overtime earnings and multiple job holdings. Further definitional details are contained in the **Explanatory Notes**.

For further information about these statistics, contact Mark Nowosilskyj on (08) 8237 7358 or mark.now@abs.gov.au, or call the National Information Service on 1300 135 070.

SUMMARY OF FINDINGS

For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in Australia was \$34,745. This was an increase of 4.2% over the previous year (\$33,341) and a 21.9% increase on the average in 1995-96 (\$28,494). The average annual rate of increase over the last five years has been 4.0%.

Total wage and salary income paid to Australia's wage and salary earners increased from \$247.9 billion in 1999-00 to \$259.6 billion in 2000-01, an increase of 4.7%. This was slightly lower than the annual average rate of increase for the last five years (4.9%). For the period 1995-96 to 2000-01 the overall increase was 27.1% (up from \$204.2 billion in 1995-96). Over the same period the number of wage and salary earners have increased by 4.3%, from approximately 7.17 million persons in 1995-96 to just over 7.47 million persons in 2000-01.

METROPOLITAN AND NON-METROPOLITAN AUSTRALIA

In 2000-01, three-quarters of Australia's wage and salary earners resided in metropolitan areas (5.58 million persons). This proportion has increased slightly since 1995-96, from 74.0% to 74.7%. In comparison, 71.8% of Australia's total population aged 15 years and over at 30 June 1996 and 72.0% at 30 June 2001 resided in metropolitan areas.

Average wage and salary incomes for persons in metropolitan Australia are higher than those paid to employees in non-metropolitan areas, and the difference is widening. In 1995-96 the average wage and salary income for employees in metropolitan Australia was \$29,500 compared with an average of \$25,565 for those in non-metropolitan areas, a difference of \$3,935 or 15.4%. In 2000-01, the average for metropolitan Australia had increased to \$36,156, or \$5,643 (18.5%) above the average for employees in non-metropolitan Australia (\$30,513). Overall, the average annual growth rate over the last five years for average wage and salary incomes has been 4.2% for employees in metropolitan Australia compared with 3.6% for those in non-metropolitan areas.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan(a) and non-metropolitan Australia, 1995-96 to 2000-01

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	Change	
							1999-00 to 2000-01	1995-96 to 2000-01(b)
	\$	\$	\$	\$	\$	\$	%	%
Metropolitan Aust.(a)	29,500	30,723	32,047	33,355	34,678	36,156	4.3	4.2
Non-metropolitan Aust.	25,565	26,650	27,616	28,614	29,373	30,513	3.9	3.6
Total Aust.	28,494	29,684	30,908	32,163	33,341	34,745	4.2	4.0
Metropolitan/non-metropolitan difference(c) (%)	15.4	15.3	16.0	16.6	18.1	18.5	-	-

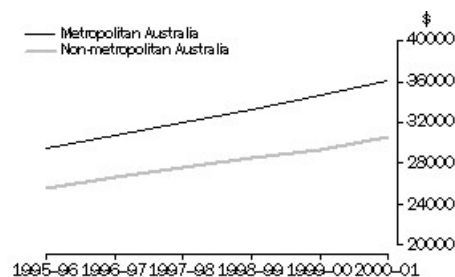
(a) See Glossary for definition of metropolitan areas.

(b) Average annual rate of increase.

(c) Non-metropolitan Australia used as denominator to calculate percentage difference.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan Australia, 1995-96 to 2000-01



Source: ATO Income Tax Data.

STATES AND TERRITORIES

In 2000-01, employees in the Australian Capital Territory had the highest average wage and salary income (\$39,580) followed by New South Wales (\$37,191) and Northern Territory (\$35,473). Tasmania had the lowest average with \$30,411. In comparison to the Australian average, annual wage and salary incomes have generally been significantly higher, on average, in the Australian Capital Territory and New South Wales, significantly lower in Tasmania, Queensland and South Australia and generally close to the national average in Victoria, Western Australia and Northern Territory.

For the Australian Capital Territory, New South Wales, Victoria and the Northern Territory average wage and salary incomes increased in 2000-01, over the previous year, by around 4.4% to 4.6%, while in Tasmania and Queensland the increase was 3.5%. The percentage increases in South Australia and Western Australia were 3.8% and 4.2% respectively.

WAGE AND SALARY EARNERS, States and Territories, 1995-96 to 2000-01

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	% Change	
							1999-00 to 2000-01	1995-96 to 2000-01(a)
WAGE AND SALARY EARNERS (no.)								
New South Wales	2,444,827	2,440,020	2,483,507	2,513,282	2,528,389	2,534,813	0.3	0.7
Victoria	1,773,635	1,787,271	1,824,553	1,848,033	1,867,959	1,883,823	0.8	1.2
Queensland	1,288,417	1,298,547	1,327,345	1,346,333	1,363,424	1,377,663	1.0	1.3
South Australia	548,257	543,410	550,771	552,788	553,771	553,194	-0.1	0.2
Western Australia	695,440	707,601	724,649	727,615	725,906	729,200	0.5	1.0

Tasmania	170,273	167,719	165,200	164,483	163,623	165,065	0.9	-0.6
Northern Territory	81,666	82,515	83,876	78,835	78,011	76,078	-2.5	-1.4
Australian Capital Territory	146,596	142,547	143,369	144,966	145,988	146,881	0.6	0.0
Total Australia(b)	7,166,724	7,188,214	7,313,429	7,380,064	7,434,438	7,471,989	0.5	0.8

WAGE AND SALARY INCOME (\$m)

New South Wales	73,075.5	76,153.9	81,242.4	85,951.7	90,101.9	94,271.4	4.6	5.2
Victoria	50,860.4	53,250.8	56,428.0	59,250.3	62,290.1	65,734.7	5.5	5.3
Queensland	34,142.1	35,873.2	38,034.5	40,183.3	41,958.9	43,869.7	4.6	5.1
South Australia	14,552.1	15,019.0	15,849.9	16,404.9	16,990.8	17,611.9	3.7	3.9
Western Australia	19,522.7	20,778.7	22,134.5	22,901.4	23,424.6	24,515.6	4.7	4.7
Tasmania	4,412.7	4,491.9	4,577.2	4,699.9	4,808.0	5,019.7	4.4	2.6
Northern Territory	2,302.2	2,445.3	2,577.9	2,624.7	2,644.8	2,698.7	2.0	3.2
Australian Capital Territory	4,887.8	4,857.6	5,035.4	5,294.8	5,530.9	5,813.5	5.1	3.5
Total Australia(b)	204,211.2	213,377.5	226,043.4	237,367.3	247,874.4	259,611.8	4.7	4.9

AVERAGE WAGE AND SALARY INCOME (\$)

New South Wales	29,890	31,210	32,713	34,199	35,636	37,191	4.4	4.5
Victoria	28,676	29,794	30,927	32,061	33,347	34,894	4.6	4.0
Queensland	26,499	27,626	28,655	29,846	30,775	31,844	3.5	3.7
South Australia	26,542	27,638	28,778	29,677	30,682	31,837	3.8	3.7
Western Australia	28,072	29,365	30,545	31,475	32,269	33,620	4.2	3.7
Tasmania	25,915	26,782	27,707	28,574	29,385	30,411	3.5	3.3
Northern Territory	28,191	29,635	30,735	33,294	33,903	35,473	4.6	4.7
Australian Capital Territory	33,342	34,077	35,122	36,524	37,886	39,580	4.5	3.5
Total Australia(b)	28,494	29,684	30,908	32,163	33,341	34,745	4.2	4.0

(a) Average annual rate of increase.

(b) Total includes data that could not be allocated to a state or territory.

Note: Indigenous persons engaged in CDEP may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

LOCAL GOVERNMENT AREAS

In 2000-01, the local government area with the highest average wage and salary income in Australia was Mosman (A) in New South Wales with an annual average of \$77,943. Woollahra (A) and North Sydney (A), also located on the shores of Sydney Harbour, had the second and third highest averages with \$63,513 and \$60,503 respectively. In Victoria, Stonnington (C), which includes the suburbs of Toorak, Malvern and Armadale, had the highest average wage and salary income (\$52,365), while in Western Australia and Queensland the mining areas of Ashburton (S) and Peak Downs (S) were the LGAs in those states with the highest averages (\$51,843 and \$51,781 respectively). The seven LGAs with the highest average wage and salary incomes in 2000-01 are all located in the inner Sydney area.

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Australia, 2000-01

LGA Code	LGA Name	State	\$
15350	Mosman (A)	NSW	77,943
18500	Woollahra (A)	NSW	63,513
15950	North Sydney (A)	NSW	60,503
14500	Ku-ring-gai (A)	NSW	59,241
14100	Hunter's Hill (A)	NSW	56,489
14700	Lane Cove (A)	NSW	55,041
18250	Willoughby (C)	NSW	54,271
26350	Stonnington (C)	Vic.	52,365
50250	Ashburton (S)	WA	51,843
35850	Peak Downs (S)	Qld	51,781

Source: ATO Income Tax Data.

The lowest annual average wage and salary income in 2000-01 was recorded for Wickepin shire in Western Australia (\$19,844). It was the only local government area with an average below \$20,000. Of the ten LGAs in Australia with the lowest averages, eight are located in Western Australia. These LGAs are all located in the Wheatbelt and Great Southern agricultural districts. However, it should be noted that the wage and salary data presented here exclude persons in their own business such as many farmers who are not wage and salary earners.

Isisford shire in central west Queensland and Streaky Bay district council on the west coast of Eyre Peninsula in South Australia had the lowest average wage and salary incomes in those states with \$20,692 and \$23,225 respectively. Both of these LGAs are also predominantly agricultural areas.

In addition to agricultural districts, LGAs with significant tourism activity may also have low average wage and salary incomes due to the extent of part-time work (and therefore lower annual incomes) in the hospitality industry.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Australia, 2000-01

LGA Code	LGA Name	State	\$
59100	Wickepin (S)	WA	19,844
51050	Broomehill (S)	WA	20,112
34050	Isisford (S)	Qld	20,692
54480	Kent (S)	WA	21,620
58190	Tammin (S)	WA	21,764
59170	Williams (S)	WA	22,854
54130	Jerramungup (S)	WA	23,107
47490	Streaky Bay (DC)	SA	23,225
54620	Kondinin (S)	WA	23,498
53010	Dumbleyung (S)	WA	23,633

Source: ATO Income Tax Data.

New South Wales

NEW SOUTH WALES

SUMMARY OF FINDINGS

For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in New South Wales was \$37,191. This was an increase of 4.4% over the previous year (\$35,636) and a 24.4% increase on the average in 1995-96 (\$29,890). The average annual rate of increase over the last five years has been 4.5%.

Average earnings for employees in New South Wales in 2000-01 were the second highest in the nation - around \$2,390 less than the highest average (Australian Capital Territory) and around \$2,450 more than the average for all wage and salary earners across Australia. In percentage terms the difference between the state and national average has increased from 4.9% in 1995-96 to 7.0% in 2000-01.

Total wage and salary income paid to wage and salary earners in New South Wales increased from \$90.1 billion in 1999-00 to \$94.3 billion in 2000-01, an increase of 4.6%. This was slightly lower than the average annual growth rate for the last five years (5.2%). Overall, the increase in total wages and salaries paid for the period 1995-96 to 2000-01 was 29.0%. Over the same period the number of wage and salary earners increased by 3.7%, from around 2.44 million people to 2.53 million people.

AVERAGE ANNUAL WAGE AND SALARY INCOME, New South Wales and Australia, 1995-96 to 2000-01



Source: ATO Income Tax Data.

METROPOLITAN AND NON-METROPOLITAN NEW SOUTH WALES

In 2000-01, 78.9% of the state's wage and salary earners resided in metropolitan NSW (i.e. Sydney Statistical Division and Wollongong and Newcastle Statistical Subdivisions). In comparison, metropolitan NSW comprises 74.9% of the state's population aged 15 years and over. In 1995-96, 21.5% of the state's employees were residents in non-metropolitan areas and this proportion has fallen to 20.8% in 2000-01, perhaps indicating the gradual shift of people moving to the capital city and major urban areas to work.

The average wage and salary income for persons in the metropolitan area in 2000-01 was \$38,956, or 28.1% more

than the average for employees in non-metropolitan areas. This percentage difference has grown significantly over the five year period since 1995-96 when it was 23.8%. In dollar terms (current prices) the difference was \$5,989 in 1995-96 compared with \$8,549 in 2000-01.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan New South Wales, 1995-96 to 2000-01

								% Change	
	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	1999-00 to 2000-01	1995-96 to 2000-01(b)	
WAGE AND SALARY EARNERS (no.)									
Metropolitan NSW	1,915,217	1,915,451	1,952,973	1,979,921	1,996,208	2,001,222	0.3	0.9	
Non-metropolitan NSW	524,738	519,742	525,460	527,386	525,692	526,021	0.1	0.0	
Total NSW(c)	2,444,827	2,440,020	2,483,507	2,513,282	2,528,389	2,534,813	0.3	0.7	
WAGE AND SALARY INCOME (\$m)									
Metropolitan NSW	59,700.4	62,333.1	66,723.4	70,790.5	74,455.3	77,960.5	4.7	5.5	
Non-metropolitan NSW	13,214.4	13,649.6	14,338.2	14,929.0	15,400.6	15,994.8	3.9	3.9	
Total NSW(c)	73,075.5	76,153.9	81,242.4	85,951.7	90,101.9	94,271.4	4.6	5.2	
AVERAGE WAGE AND SALARY INCOME (\$)									
Metropolitan NSW	31,172	32,542	34,165	35,754	37,298	38,956	4.4	4.6	
Non-metropolitan NSW	25,183	26,262	27,287	28,307	29,296	30,407	3.8	3.8	
Total NSW(c)	29,890	31,210	32,713	34,199	35,636	37,191	4.4	4.5	
Metropolitan/non-metropolitan difference(d) (%)	23.8	23.9	25.2	26.3	27.3	28.1	-	-	

(a) Metropolitan NSW is defined as comprising the Sydney Statistical Division and Newcastle and Wollongong Statistical Subdivisions.

(b) Average annual rate of increase.

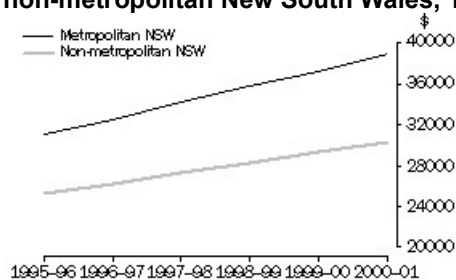
(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

(d) Non-metropolitan NSW used as denominator to calculate percentage difference.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan New South Wales, 1995-96 to 2000-01



Source: ATO Income Tax Data.

LOCAL GOVERNMENT AREAS

The seven local government areas in Australia with the highest average wage and salary incomes in 2000-01 are situated in New South Wales. Located along the shores of Sydney Harbour, Mosman, Woollahra and North Sydney council areas had the highest averages with \$77,943, \$63,513 and \$60,503 respectively. The average for Mosman was more than double the national average.

Other LGAs with high average wage and salary incomes in 2000-01 are also located in the inner Sydney area. These include Ku-ring-gai, Hunter's Hill, Lane Cove, Willoughby and Manly. Average wage and salary income for these council areas range between \$50,000 and \$60,000 per annum.

Of the 174 local government areas in New South Wales, thirty, or 17.2%, had averages above that for the state (\$37,191), while forty one (23.6%) had averages above the national figure of \$34,745.

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, New South Wales, 2000-01

LGA Code	LGA Name	\$
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15350	Mosman (A)	77,943
18500	Woollahra (A)	63,513
15950	North Sydney (A)	60,503
14500	Ku-ring-gai (A)	59,241
14100	Hunter's Hill (A)	56,489

Source: ATO Income Tax Data.

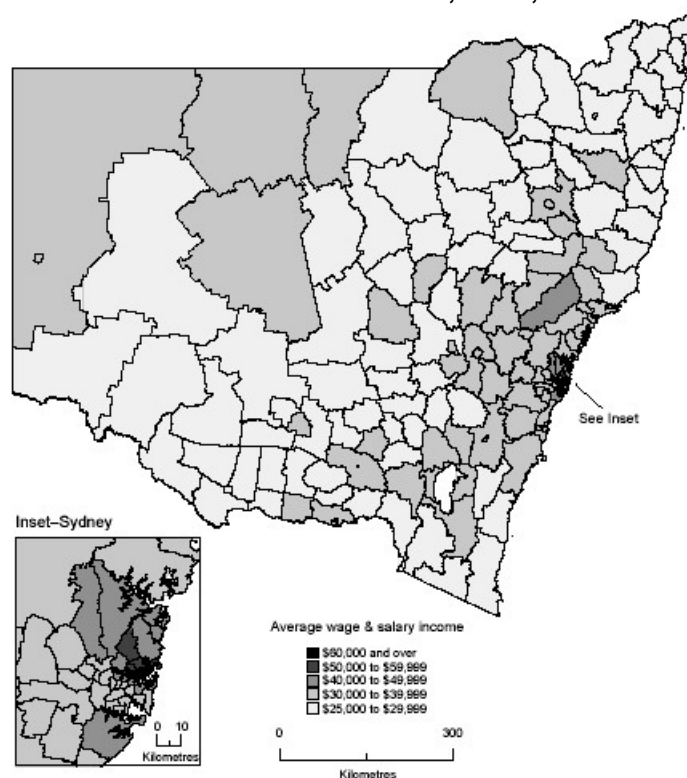
Bingara (A), situated on the western edge of the New England Tablelands approximately 150 kilometres north of Tamworth, recorded the lowest annual average wage and salary income in New South Wales in 2000-01 with \$25,317. The neighbouring local government area to its south, Barraba (A), had the fifth lowest average (\$26,351) and Yallaroi, to its north, had the tenth lowest (\$26,757). In the Riverina district in the state's west, Wentworth (A) and Wakool (A) had the second and third lowest averages with \$25,828 and \$25,974 respectively. Each of these councils are predominantly agricultural areas with relatively steady or declining populations. It should be noted that the wage and salary earner data excludes persons in their own business such as farmers and other local business owners who are not wage and salary earners.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, New South Wales, 2000-01

LGA Code	LGA Name	\$
10700	Bingara (A)	25,317
18200	Wentworth (A)	25,828
17800	Wakool (A)	25,974
18100	Weddin (A)	26,325
10400	Barraba (A)	26,351

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, New South Wales, 2000-01



Source: ATO Income Tax Data.

WAGE AND SALARY EARNERS, LGAs, New South Wales, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
10050	Albury (C)	16,710	517.2	30,954	16,912	542.6	32,082

10110	Armidale Dumaresq (A)	8,286	249.8	30,151	8,319	256.2	30,796
10150	Ashfield (A)	18,154	650.9	35,852	17,924	674.6	37,638
10200	Auburn (A)	19,516	588.2	30,142	20,265	635.0	31,336
10250	Ballina (A)	11,264	312.0	27,697	11,373	328.7	28,902
10300	Balranald (A)	1,053	27.1	25,756	1,061	28.5	26,868
10350	Bankstown (C)	62,924	2,070.1	32,899	63,169	2,150.2	34,039
10400	Barraba (A)	580	14.4	24,743	557	14.7	26,351
10450	Bathurst (C)	11,711	380.5	32,490	11,612	385.7	33,216
10500	Baulkham Hills (A)	60,316	2,464.1	40,853	59,619	2,552.3	42,811
10550	Bega Valley (A)	8,608	231.2	26,857	8,759	244.4	27,907
10600	Bellingen (A)	3,080	79.7	25,876	3,027	81.4	26,876
10650	Berrigan (A)	2,406	63.3	26,301	2,404	67.2	27,940
10700	Bingara (A)	518	12.7	24,506	495	12.5	25,317
10750	Blacktown (C)	114,604	3,843.0	33,532	117,849	4,094.4	34,743
10800	Bland (A)	1,867	47.1	25,250	1,764	47.3	26,820
10850	Blayney (A)	2,282	70.0	30,658	2,248	72.9	32,441
10900	Blue Mountains (C)	31,233	1,103.6	35,334	30,938	1,137.4	36,763
10950	Bogan (A)	1,027	28.7	27,933	943	26.7	28,287
11000	Bombala (A)	934	26.6	28,486	873	25.6	29,347
11050	Boorowa (A)	719	18.7	26,050	726	19.3	26,648
11100	Botany Bay (C)	16,317	548.7	33,628	16,302	573.3	35,167
11150	Bourke (A)	1,086	32.0	29,430	1,087	32.8	30,129
11200	Brewarrina (A)	557	15.6	28,000	523	15.7	30,055
11250	Broken Hill (C)	6,513	208.3	31,986	6,270	207.2	33,051
11300	Burwood (A)	12,386	427.8	34,536	12,451	446.9	35,896
11350	Byron (A)	7,570	193.4	25,548	7,710	205.3	26,621
11400	Cabonne (A)	3,944	109.8	27,834	3,910	115.4	29,505
11450	Camden (A)	20,046	722.3	36,030	21,210	789.1	37,202
11500	Campbelltown (C)	62,745	2,052.4	32,711	62,917	2,105.0	33,456
11550	Canterbury (C)	50,492	1,574.1	31,176	50,274	1,624.3	32,308
11600	Carrathool (A)	1,150	29.7	25,817	1,154	31.6	27,422
11700	Central Darling (A)	574	15.6	27,096	518	14.8	28,606
11720	Cessnock (C)	15,546	517.8	33,309	15,490	531.3	34,298
11750	Cobar (A)	1,897	68.9	36,332	1,950	73.2	37,557
11800	Coffs Harbour (C)	18,493	494.6	26,746	18,454	510.3	27,655
11850	Conargo (A)	471	12.8	27,228	461	13.5	29,208
11900	Concord (A)	11,769	464.2	39,438	12,196	501.6	41,131
11950	Coolah (A)	1,065	28.5	26,742	1,062	28.4	26,709
12000	Coolamon (A)	1,177	31.6	26,846	1,174	33.1	28,153
12050	Cooma-Monaro (A)	2,339	68.3	29,204	2,272	68.8	30,294
12100	Coonabarabran (A)	1,842	48.3	26,201	1,690	46.8	27,710
12150	Coonamble (A)	1,362	34.2	25,086	1,270	34.0	26,762
12200	Cootamundra (A)	2,540	73.3	28,867	2,529	75.7	29,950
12250	Copmanhurst (A)	1,158	32.4	28,002	1,162	33.3	28,625
12300	Corowa (A)	2,837	81.8	28,838	2,789	85.3	30,571
12350	Cowra (A)	3,932	104.1	26,464	3,927	108.2	27,564
12400	Crookwell (A)	1,526	41.0	26,849	1,453	42.1	28,976
12450	Culcairn (A)	1,174	31.6	26,892	1,129	31.7	28,076
12500	Deniliquin (A)	2,598	71.4	27,471	2,575	76.2	29,594
12550	Drummoyne (A)	15,460	695.5	44,985	15,422	743.6	48,220
12600	Dubbo (C)	14,566	442.3	30,364	14,498	455.2	31,396
12700	Dungog (A)	2,584	95.4	36,938	2,514	80.9	32,199
12750	Eurobodalla (A)	7,999	209.8	26,226	8,321	223.3	26,839
12800	Evans (A)	2,013	65.2	32,395	1,966	65.2	33,143
12850	Fairfield (C)	65,210	2,040.3	31,288	65,048	2,072.7	31,865
12900	Forbes (A)	3,209	86.4	26,927	3,151	87.6	27,815
12950	Gilgandra (A)	1,307	34.4	26,307	1,266	34.7	27,398
13000	Glen Innes (A)	1,632	44.1	27,050	1,644	46.4	28,230
13050	Gloucester (A)	1,411	40.7	28,878	1,379	41.6	30,143
13100	Gosford (C)	59,419	1,988.4	33,463	59,381	2,058.6	34,667
13150	Goulburn (C)	7,883	247.0	31,338	7,860	256.2	32,590
13200	Grafton (C)	4,930	141.0	28,599	4,926	143.2	29,080
13300	Greater Lithgow (C)	7,053	248.1	35,176	7,026	256.2	36,460
13350	Greater Taree (C)	12,095	333.4	27,563	11,986	340.6	28,414
13400	Great Lakes (A)	7,740	210.1	27,147	7,949	223.2	28,077
13450	Griffith (C)	9,472	263.7	27,844	9,499	274.7	28,922
13500	Gundagai (A)	1,302	33.0	25,365	1,299	35.0	26,964
13550	Gunnedah (A)	4,098	115.3	28,126	3,953	114.0	28,827
13600	Gunning (A)	730	23.3	31,943	727	24.8	34,084
13650	Guyra (A)	1,139	29.1	25,571	1,107	30.0	27,117
13700	Harden (A)	1,192	31.5	26,468	1,231	34.1	27,723
13750	Hastings (A)	17,657	490.3	27,767	17,902	516.6	28,858
13800	Hawkesbury (C)	25,794	858.6	33,287	25,558	881.7	34,499
13850	Hay (A)	1,206	31.9	26,425	1,150	31.5	27,432
13900	Holbrook (A)	829	22.7	27,384	813	24.3	29,885
13950	Holroyd (C)	34,713	1,149.8	33,122	34,693	1,180.6	34,031
14000	Hornsby (A)	68,613	2,860.5	41,690	67,266	2,963.6	44,058
14050	Hume (A)	2,491	72.9	29,252	2,442	75.3	30,823
14100	Hunter's Hill (A)	5,420	286.0	52,769	5,330	301.1	56,489
14150	Hurstville (C)	30,005	1,071.2	35,700	30,243	1,125.8	37,227
14200	Inverell (A)	4,552	121.1	26,600	4,557	125.2	27,464
14250	Jerilderie (A)	695	18.4	26,453	652	18.6	28,499
14300	Junee (A)	1,714	52.5	30,609	1,692	53.8	31,768

14350	Kempsey (A)	6,873	183.2	26,654	6,884	189.3	27,493
14400	Kiama (A)	7,097	246.1	34,677	7,091	254.6	35,899
14450	Kogarah (A)	22,394	823.5	36,775	22,458	863.1	38,431
14500	Ku-ring-gai (A)	42,369	2,333.1	55,065	41,326	2,448.2	59,241
14550	Kyogle (A)	2,644	69.6	26,316	2,585	69.7	26,945
14600	Lachlan (A)	1,911	49.5	25,911	1,893	51.6	27,269
14650	Lake Macquarie (C)	66,720	2,193.3	32,873	66,971	2,266.1	33,837
14700	Lane Cove (A)	15,316	795.6	51,947	14,988	824.9	55,041
14750	Leeton (A)	4,179	124.6	29,820	4,140	130.1	31,433
14800	Leichhardt (A)	32,078	1,495.7	46,628	31,908	1,588.5	49,784
14850	Lismore (C)	13,500	374.0	27,703	13,172	372.6	28,287
14900	Liverpool (C)	59,468	1,964.0	33,026	61,203	2,086.8	34,097
14950	Lockhart (A)	1,099	29.3	26,654	1,051	29.1	27,728
15000	Macleay (A)	4,279	116.1	27,140	4,618	126.9	27,470
15050	Maitland (C)	20,751	693.2	33,408	20,955	725.4	34,617
15100	Manilla (A)	796	21.4	26,836	804	21.9	27,186
15150	Manly (A)	18,276	857.8	46,937	18,284	918.1	50,213
15200	Marrickville (A)	35,166	1,255.5	35,701	34,580	1,296.0	37,480
15250	Merriwa (A)	695	19.1	27,484	694	19.1	27,519
15300	Moree Plains (A)	5,701	168.2	29,504	5,532	169.3	30,609
15350	Mosman (A)	12,508	901.6	72,083	12,151	947.1	77,943
15400	Mudgee (A)	5,880	180.6	30,707	5,788	183.6	31,727
15450	Mulwaree (A)	2,138	67.0	31,353	2,156	70.6	32,743
15500	Murray (A)	2,123	57.8	27,239	2,140	60.8	28,404
15550	Murrumbidgee (A)	923	25.7	27,891	912	27.1	29,759
15600	Murrumbidgee (A)	620	17.6	28,307	600	16.9	28,175
15650	Muswellbrook (A)	5,655	211.6	37,421	5,620	221.2	39,361
15700	Nambucca (A)	3,945	101.9	25,842	3,895	104.2	26,749
15750	Narrabri (A)	5,383	154.1	28,625	5,205	154.8	29,738
15800	Narrandera (A)	2,116	58.5	27,648	2,041	58.2	28,520
15850	Narromine (A)	2,301	61.4	26,675	2,264	63.6	28,092
15900	Newcastle (C)	52,413	1,759.3	33,567	52,448	1,817.6	34,655
15950	North Sydney (A)	28,680	1,595.2	55,621	28,286	1,711.4	60,503
16000	Nundle (A)	505	15.1	29,958	504	15.6	30,961
16100	Oberon (A)	1,764	57.8	32,740	1,709	56.7	33,191
16150	Orange (C)	14,358	457.3	31,849	14,439	476.6	33,006
16200	Parkes (A)	4,592	135.1	29,423	4,558	142.7	31,307
16250	Parramatta (C)	59,331	2,066.4	34,828	59,304	2,133.3	35,973
16300	Parry (A)	4,196	121.7	29,014	4,172	126.0	30,197
16350	Penrith (C)	76,357	2,552.8	33,433	76,727	2,641.8	34,431
16370	Pittwater (A)	24,526	1,014.1	41,350	23,743	1,048.0	44,141
16400	Port Stephens (A)	18,837	587.2	31,172	19,033	609.0	32,000
16420	Pristine Waters (A)	2,674	71.7	26,797	2,648	73.6	27,806
16450	Queanbeyan (C)	13,813	484.8	35,094	14,425	528.4	36,628
16500	Quirindi (A)	1,510	41.8	27,695	1,502	41.6	27,725
16550	Randwick (C)	57,862	2,174.0	37,573	57,164	2,263.7	39,601
16610	Richmond Valley (A)	5,170	138.0	26,686	5,118	142.4	27,814
16650	Rockdale (C)	37,750	1,297.0	34,358	37,409	1,332.5	35,618
16700	Ryde (C)	42,058	1,637.0	38,922	41,827	1,705.7	40,780
16750	Rylstone (A)	1,084	35.7	32,888	1,064	35.5	33,364
16800	Scone (A)	3,608	118.0	32,708	3,690	126.6	34,322
16850	Severn (A)	763	19.8	25,941	760	20.8	27,395
16900	Shellharbour (C)	21,910	733.7	33,489	22,551	777.5	34,480
16950	Shoalhaven (C)	24,025	699.8	29,127	24,619	745.7	30,288
17000	Singleton (A)	7,950	318.7	40,085	8,199	342.9	41,816
17050	Snowy River (A)	3,140	89.1	28,388	3,142	93.6	29,784
17070	South Sydney (C)	43,041	1,737.4	40,367	43,068	1,829.7	42,484
17100	Strathfield (A)	10,795	379.7	35,174	10,913	399.8	36,635
17150	Sutherland Shire (A)	98,795	3,865.0	39,121	98,283	4,020.0	40,902
17200	Sydney (C)	17,092	628.2	36,756	21,108	789.4	37,397
17250	Tallaganda (A)	803	22.5	27,959	824	23.8	28,839
17300	Tamworth (C)	13,585	407.1	29,963	13,659	422.8	30,954
17350	Temora (A)	1,730	45.0	25,998	1,695	46.8	27,607
17400	Tenterfield (A)	1,913	50.3	26,305	1,818	50.1	27,548
17450	Tumbarumba (A)	1,315	36.4	27,657	1,293	37.2	28,774
17500	Tumut (A)	4,213	122.9	29,171	4,222	132.7	31,429
17550	Tweed (A)	19,665	527.6	26,829	20,012	554.1	27,688
17650	Uralla (A)	1,844	51.4	27,857	1,794	50.6	28,194
17700	Urana (A)	451	12.7	28,067	440	13.0	29,482
17750	Wagga Wagga (C)	21,470	655.5	30,531	21,467	681.9	31,767
17800	Wakool (A)	1,678	41.7	24,828	1,725	44.8	25,974
17850	Walcha (A)	1,002	26.0	25,969	933	25.3	27,085
17900	Walgett (A)	1,895	51.7	27,269	1,860	52.4	28,171
17950	Warren (A)	1,249	34.1	27,269	1,222	34.9	28,577
18000	Warringah (A)	62,423	2,503.2	40,101	61,404	2,615.7	42,599
18050	Waverley (A)	31,051	1,309.9	42,185	31,369	1,410.5	44,965
18100	Weddin (A)	967	23.9	24,739	974	25.6	26,325
18150	Wellington (A)	2,284	61.2	26,801	2,248	62.4	27,759
18200	Wentworth (A)	2,280	55.2	24,205	2,271	58.7	25,828
18250	Willoughby (C)	28,498	1,430.3	50,189	28,513	1,547.4	54,271
18300	Windouran (A)	151	4.1	27,223	148	4.3	29,306
18350	Wingecarribee (A)	14,157	464.5	32,810	14,375	496.5	34,537
18400	Wollondilly (A)	14,861	514.1	34,591	15,055	536.4	35,630

18450	Wollongong (C)	70,027	2,464.1	35,187	70,876	2,580.7	36,411
18500	Woollahra (A)	23,358	1,338.1	57,287	22,524	1,430.6	63,513
18550	Wyong (A)	43,718	1,331.8	30,462	44,157	1,397.4	31,647
18600	Yallaroi (A)	923	23.9	25,853	891	23.8	26,757
18650	Yarrowlumla (A)	3,923	143.1	36,480	4,012	151.1	37,666
18700	Yass (A)	3,744	121.5	32,458	3,720	126.9	34,107
18750	Young (A)	3,691	98.6	26,712	3,747	101.8	27,176
19399	Unincorporated NSW	497	14.8	29,841	476	14.9	31,224
19999	LGA unknown	6,489	246.0	37,914	7,570	316.1	41,763
	Total New South Wales	2,528,389	90,101.9	35,636	2,534,813	94,271.4	37,191

Victoria

SUMMARY OF FINDINGS

Average earnings for employees in Victoria in 2000-01 were the fourth highest in the nation and over the period shown, 1995-96 to 2000-01, have been virtually the same as the average for all wage and salary earners across Australia. Since 1995-96, the Victorian average has generally been around \$4,200 to \$4,700 less than the highest state/territory average as recorded in the Australian Capital Territory.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Victoria and Australia, 1995-96 to 2000-01

Source: ATO Income Tax Data.

METROPOLITAN AND NON-METROPOLITAN VICTORIA

The average wage and salary income for persons in the metropolitan area in 2000-01 was \$36,260, or 21.9% more than the average for employees in non-metropolitan areas. This percentage difference has increased over the five year period since 1995-96 when it was 18.9%.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan Victoria, 1995-96 to 2000-01

Metropolitan Vic.	1,398,303	1,410,203	1,439,934	1,457,087	1,471,970	1,484,027	0.8	1.2
Non-metropolitan Vic.	371,063	372,636	380,224	386,358	391,297	395,062	1.0	1.3
Total Vic.(c)	1,773,635	1,787,271	1,824,553	1,848,033	1,867,959	1,883,823	0.8	1.2

WAGE AND SALARY INCOME (\$m)

Metropolitan Vic.	41,477.1	43,445.6	46,072.7	48,378.3	50,941.8	53,811.0	5.6	5.3
Non-metropolitan Vic.	9,256.0	9,669.7	10,208.4	10,717.1	11,185.6	11,754.8	5.1	4.9
Total Vic.(c)	50,860.4	53,250.8	56,428.0	59,250.3	62,290.1	65,734.7	5.5	5.3

AVERAGE WAGE AND SALARY INCOME (\$)

Metropolitan Vic.	29,662	30,808	31,996	33,202	34,608	36,260	4.8	4.1
Non-metropolitan Vic.	24,944	25,949	26,848	27,739	28,586	29,754	4.1	3.6
Total Vic.(c)	28,676	29,794	30,927	32,061	33,347	34,894	4.6	4.0
Metropolitan/non-metropolitan difference(d) (%)	18.9	18.7	19.2	19.7	21.1	21.9	-	-

(a) Metropolitan Victoria is defined as comprising the Melbourne Statistical Division and Greater Geelong City Part A Statistical Subdivision.

(b) Average annual rate of increase.

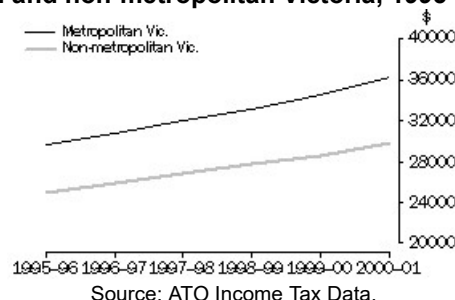
(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

(d) Non-metropolitan Victoria used as denominator to calculate percentage difference.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan Victoria, 1995-96 to 2000-01



Source: ATO Income Tax Data.

LOCAL GOVERNMENT AREAS

In 2000-01, the local government area with the highest average wage and salary income in Victoria was Stonnington (C), with an annual average of \$52,365. Stonnington (C) includes the suburbs of Toorak, Malvern, Kooyong, Prahan, South Yarra and Armadale as well as parts of Glen Iris and Windsor.

Seven of the top ten LGAs with the highest average wage and salary incomes in 2000-01 are located in the inner Melbourne area covering the north-eastern and bayside suburbs. In addition to Stonnington, these include Bayside (\$48,872), Boroondara (\$48,139), Port Phillip (\$46,447), Melbourne (\$41,941), Yarra (\$41,129) and Glen Eira (\$38,825).

Of the 79 local government areas in the state, fifteen had averages above that for both the state (\$34,894) and the nation (\$34,745).

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Victoria, 2000-01

LGA Code	LGA Name	\$
26350	Stonnington (C)	52,365
20910	Bayside (C)	48,872
21110	Boroondara (C)	48,139
25900	Port Phillip (C)	46,447
24600	Melbourne (C)	41,941

Source: ATO Income Tax Data.

The six LGAs with the lowest annual average wage and salary incomes in 2000-01 are all located in the north-west of Victoria in the Mallee and Wimmera districts. Swan Hill (RC) had the lowest average with \$25,556 followed by Buloke (S) (\$25,783) and Gannawarra (S) (\$25,933). Loddon, West Wimmera and Yarriambiack Shires had averages just over \$26,000. It should be noted that these LGAs are predominantly agricultural districts and the wage and salary data presented here excludes persons in their own business such as farmers and other local

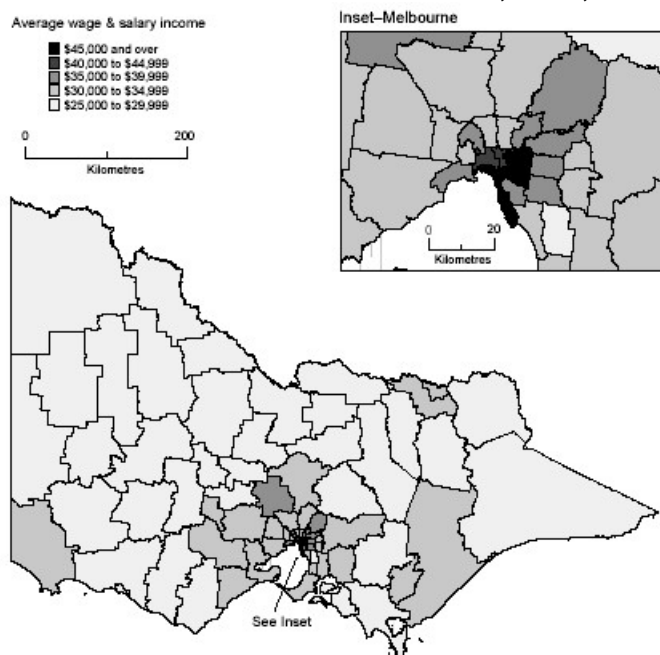
business owners who are not wage and salary earners.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Victoria, 2000-01

LGA Code	LGA Name	\$
26610	Swan Hill (RC)	25,556
21270	Buloke (S)	25,783
22250	Gannawarra (S)	25,933
23940	Loddon (S)	26,351
26890	West Wimmera (S)	26,420

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, Victoria, 2000-01



Source: ATO Income Tax Data.

WAGE AND SALARY EARNERS, LGAs, Victoria, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
20110	Alpine (S)	4,251	111.2	26,170	4,321	117.0	27,072
20260	Ararat (RC)	3,635	97.7	26,881	3,703	102.1	27,577
20570	Ballarat (C)	30,372	898.8	29,593	31,239	956.8	30,627
20660	Banyule (C)	50,706	1,779.6	35,095	50,520	1,850.9	36,638
20740	Bass Coast (S)	6,346	167.8	26,447	6,396	177.0	27,675
20830	Baw Baw (S)	12,650	366.2	28,947	12,623	377.7	29,920
20910	Bayside (C)	37,434	1,718.1	45,897	37,405	1,828.0	48,872
21110	Boroondara (C)	64,234	2,900.8	45,160	63,488	3,056.3	48,139
21180	Brimbank (C)	64,292	1,999.4	31,098	65,161	2,099.9	32,226
21270	Buloke (S)	2,060	48.9	23,715	1,951	50.3	25,783
21370	Campaspe (S)	12,345	342.1	27,710	12,418	360.9	29,064
21450	Cardinia (S)	17,427	538.4	30,897	17,918	574.0	32,036
21610	Casey (C)	74,466	2,345.2	31,493	77,839	2,533.5	32,549
21670	Central Goldfields (S)	3,541	94.9	26,806	3,611	98.7	27,341
21750	Colac-Otway (S)	7,070	189.0	26,733	7,062	196.2	27,784
21830	Corangamite (S)	4,749	122.4	25,775	4,672	125.5	26,854
21890	Darebin (C)	48,024	1,525.5	31,766	48,157	1,605.0	33,328
21950	DeLatite (S)	6,806	185.0	27,178	6,814	190.9	28,018
22110	East Gippsland (S)	11,748	303.0	25,796	11,661	312.8	26,824
22170	Frankston (C)	44,698	1,383.8	30,959	44,837	1,439.5	32,104
22250	Gannawarra (S)	3,733	92.3	24,720	3,661	94.9	25,933
22310	Glen Eira (C)	49,851	1,815.9	36,427	49,937	1,938.8	38,825
22410	Glenelg (S)	6,606	200.5	30,349	6,636	210.5	31,718
22490	Golden Plains (S)	3,984	117.9	29,605	4,123	127.5	30,921
22620	Greater Bendigo (C)	30,591	853.5	27,900	31,525	915.0	29,023

22670	Greater Dandenong (C)	49,962	1,434.9	28,719	49,440	1,476.1	29,857
22750	Greater Geelong (C)	71,695	2,266.0	31,606	72,689	2,376.8	32,698
22830	Greater Shepparton (C)	21,610	599.7	27,753	21,756	627.4	28,838
22910	Hepburn (S)	4,214	116.2	27,571	4,318	124.3	28,798
22980	Hindmarsh (S)	1,860	47.6	25,617	1,725	47.3	27,395
23110	Hobsons Bay (C)	33,447	1,163.9	34,799	33,970	1,232.1	36,270
23190	Horsham (RC)	6,724	181.3	26,965	6,792	190.7	28,080
23270	Hume (C)	50,858	1,617.2	31,798	52,425	1,722.3	32,852
23350	Indigo (S)	4,746	144.1	30,365	4,828	151.6	31,410
23430	Kingston (C)	53,294	1,759.9	33,023	53,146	1,832.9	34,488
23670	Knox (C)	64,916	2,139.8	32,963	65,720	2,251.5	34,259
23810	Latrobe (C)	24,564	796.1	32,407	24,665	828.8	33,603
23940	Loddon (S)	2,257	55.6	24,616	2,180	57.4	26,351
24130	Macedon Ranges (S)	14,194	487.3	34,334	14,365	516.3	35,942
24210	Manningham (C)	47,809	1,765.8	36,934	46,875	1,839.2	39,236
24330	Maribyrnong (C)	22,079	711.2	32,210	21,425	725.0	33,840
24410	Maroondah (C)	44,341	1,462.8	32,991	44,415	1,527.8	34,397
24600	Melbourne (C)	20,347	820.1	40,303	22,032	924.1	41,941
24650	Melton (S)	21,486	673.2	31,330	23,229	758.1	32,636
24780	Mildura (RC)	17,062	446.7	26,183	17,050	468.4	27,469
24850	Mitchell (S)	10,254	315.6	30,775	10,497	333.2	31,747
24900	Moir (S)	8,601	227.7	26,468	8,545	239.5	28,033
24970	Monash (C)	68,799	2,372.7	34,488	67,769	2,444.1	36,066
25060	Moonee Valley (C)	48,043	1,710.9	35,611	47,990	1,800.0	37,508
25150	Moorabool (S)	9,146	290.5	31,763	9,418	312.4	33,173
25250	Moreland (C)	50,790	1,630.3	32,098	51,008	1,709.9	33,522
25340	Mornington Peninsula (S)	44,448	1,409.2	31,704	45,956	1,510.1	32,860
25430	Mount Alexander (S)	5,126	142.9	27,881	5,241	150.5	28,725
25490	Moyne (S)	4,893	129.7	26,509	4,929	135.2	27,438
25620	Murrindindi (S)	4,162	115.9	27,854	4,245	120.7	28,439
25710	Nillumbik (S)	27,978	1,017.5	36,367	27,992	1,067.4	38,132
25810	Northern Grampians (S)	4,427	120.0	27,102	4,344	123.6	28,460
25900	Port Phillip (C)	37,276	1,618.2	43,411	37,768	1,754.2	46,447
25990	Pyrenees (S)	1,908	50.1	26,262	1,875	51.6	27,534
26080	Queenscliffe (B)	1,058	34.7	32,763	1,023	34.1	33,317
26170	South Gippsland (S)	7,821	217.6	27,828	7,930	226.1	28,513
26260	Southern Grampians (S)	5,542	145.2	26,200	5,491	149.4	27,200
26350	Stonnington (C)	39,460	1,888.6	47,862	39,042	2,044.5	52,365
26430	Strathbogie (S)	3,024	79.1	26,157	2,977	80.9	27,192
26490	Surf Coast (S)	6,911	213.4	30,878	7,111	229.1	32,218
26610	Swan Hill (RC)	7,094	171.3	24,152	7,048	180.1	25,556
26670	Towong (S)	1,660	44.1	26,555	1,692	47.8	28,222
26700	Wangaratta (RC)	9,798	272.7	27,835	9,939	285.5	28,721
26730	Warrnambool (C)	10,435	291.4	27,922	10,519	302.5	28,757
26810	Wellington (S)	13,463	412.2	30,621	13,481	432.2	32,060
26890	West Wimmera (S)	1,235	29.9	24,209	1,170	30.9	26,420
26980	Whitehorse (C)	60,404	2,151.6	35,620	59,607	2,231.7	37,440
27070	Whittlesea (C)	46,723	1,402.4	30,014	47,707	1,488.9	31,210
27170	Wodonga (RC)	13,621	411.4	30,201	13,822	434.3	31,421
27260	Wyndham (C)	36,560	1,206.8	33,008	38,035	1,302.0	34,232
27350	Yarra (C)	31,231	1,210.0	38,742	31,561	1,298.1	41,129
27450	Yarra Ranges (S)	60,131	1,852.8	30,813	60,507	1,940.8	32,075
27630	Yarriambiack (S)	2,137	53.2	24,887	2,102	55.7	26,519
29399	Unincorporated Vic	24	0.6	26,783	25	0.7	29,672
29999	LGA Unknown	4,692	162.6	34,664	4,734	168.9	35,683
	Total Victoria	1,867,959	62,290.1	33,347	1,883,823	65,734.7	34,894

Source: ATO Income Tax Data.

Queensland

QUEENSLAND

SUMMARY OF FINDINGS

For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in Queensland was \$31,844. This was an increase of 3.5% over the previous year (\$30,775) and a 20.2% increase on the average in 1995-96 (\$26,499). The annual average rate of increase over the last five years has been 3.7%.

Average earnings for employees in Queensland in 2000-01 were the third lowest in the nation and around \$2,900 less than the average for all wage and salary earners across Australia. For the period 1995-96 to 2000-01 the average has been similar to that for employees in South Australia and slightly more than for employees in

Tasmania. From 1995-96 to 1997-98, average earnings for employees in Queensland were the second lowest in the nation and the difference between the Australian and Queensland averages was around \$2,000. The low average for Queensland is partly attributable to the high proportion of part time employees, particularly in service industries such as retail trade, hospitality and tourism.

Total wage and salary income paid to the state's wage and salary earners increased from \$34.1 billion in 1995-96 to \$43.9 billion in 2000-01, an overall increase of 28.5%. The annual average rate of increase for this period was 5.1%. The increase to 2000-01, over the previous year, was 4.6% (up from \$42.0 billion).

The number of wage and salary earners in Queensland has increased from around 1.29 million people in 1995-96 to 1.38 million people in 2000-01, an increase of 6.9%. This was the highest rate of increase in the number of employees for any state/territory.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Queensland and Australia, 1995-96 to 2000-01



Source: ATO Income Tax Data.

METROPOLITAN AND NON-METROPOLITAN QUEENSLAND

In 2000-01, 63.3% of the state's wage and salary earners resided in metropolitan Queensland (i.e. Brisbane Statistical Division and Gold Coast City Part B and Sunshine Coast Statistical Subdivisions). This was up from 61.7% in 1995-96. In comparison, metropolitan Queensland comprised 60.7% of the state's population aged 15 years and over at 30 June 1996 and 61.8% at 30 June 2001.

The average wage and salary income for persons in the metropolitan area in 2000-01 was \$32,472, or 5.7% more than the average for employees in non-metropolitan areas (\$30,729). This percentage difference has increased over the five year period since 1995-96 when it was 3.1%.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan Queensland, 1995-96 to 2000-01

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	% Change	
							1999-00 to 2000-01	1995-96 to 2000-01(b)
WAGE AND SALARY EARNERS (no.)								
Metropolitan Qld.	794,457	800,489	822,305	840,908	856,639	871,572	1.7	1.9
Non-metropolitan Qld.	490,917	494,948	502,216	502,488	503,657	502,334	-0.3	0.5
Total Qld.(c)	1,288,417	1,298,547	1,327,345	1,346,333	1,363,424	1,377,663	1.0	1.3
WAGE AND SALARY INCOME (\$m)								
Metropolitan Qld.	21,291.3	22,359.7	23,883.0	25,499.4	26,922.5	28,301.6	5.1	5.9
Non-metropolitan Qld.	12,764.2	13,417.9	14,060.7	14,584.9	14,925.0	15,436.4	3.4	3.9
Total Qld.(c)	34,142.1	35,873.2	38,034.5	40,183.3	41,958.9	43,869.7	4.6	5.1
AVERAGE WAGE AND SALARY INCOME (\$)								
Metropolitan Qld.	26,800	27,933	29,044	30,324	31,428	32,472	3.3	3.9
Non-metropolitan Qld.	26,001	27,110	27,997	29,025	29,633	30,729	3.7	3.4
Total Qld.(c)	26,499	27,626	28,655	29,846	30,775	31,844	3.5	3.7
Metropolitan/Non-metropolitan difference(d) (%)	3.1	3.0	3.7	4.5	6.1	5.7	-	-

(a) Metropolitan Queensland is defined as comprising the Brisbane Statistical Division and Gold Coast City Part B and Sunshine Coast Statistical Subdivisions.

(b) Average annual rate of increase.

(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

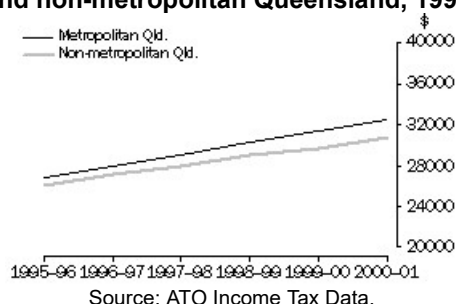
(d) Non-metropolitan Queensland used as denominator to calculate percentage difference.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for

1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan Queensland, 1995-96 to 2000-01



LOCAL GOVERNMENT AREAS

In 2000-01, the local government areas with the highest average wage and salary incomes in Queensland are located in mining areas. Peak Downs shire had the highest annual average, with \$51,843, followed by Broadsound (\$51,044), Belyando (\$49,723), Duaringa (\$46,060) and Nebo (\$45,171). These LGAs are all located in the Central mining region, around the Mackay and Fitzroy districts. Black coal dominates mining production in this region. Mount Isa and Cloncurry LGAs, in the state's north-west, were other mining areas (producing mainly copper, lead, zinc and silver) with high average wage and salary incomes. Brisbane City Council, with around 382,700 wage and salary earners in 2000-01, was ranked 12th (\$35,410) and Gold Coast City Council 40th (\$29,454).

Of the 125 local government areas in the state, twenty two had averages above that for the state (\$31,844) while twelve had averages above the national figure of \$34,745.

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Queensland, 2000-01

LGA Code	LGA Name	\$
35850	Peak Downs (S)	51,843
31700	Broadsound (S)	51,044
30600	Belyando (S)	49,723
32850	Duaringa (S)	46,060
35700	Nebo (S)	45,171

Source: ATO Income Tax Data.

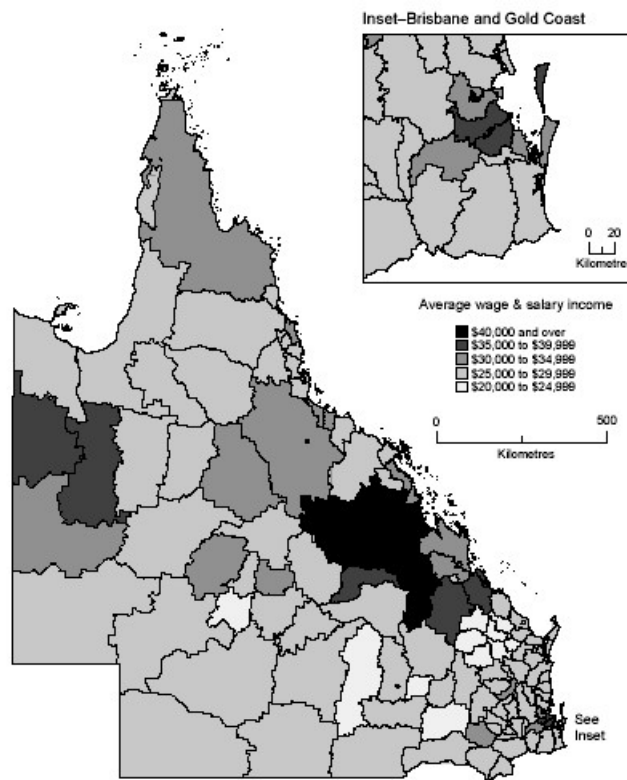
The lowest wage and salary income in Queensland was recorded in Isisford (S) in the state's central west with an annual average of \$20,692. Of the ten LGAs with the lowest average wage and salary incomes in 2000-01, seven were in the Wide Bay-Burnett Region north of Brisbane. Average annual incomes for these seven LGAs ranged between \$23,663 in Mundubbera (S) and \$24,608 in Gayndah (S). Agricultural activities are the major industries in these LGAs with low wage and salary incomes and it should be noted that the data presented here excludes persons in their own business such as farmers and other local business owners who are not wage and salary earners.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Queensland, 2000-01

LGA Code	LGA Name	\$
34050	Isisford (S)	20,692
35450	Mundubbera (S)	23,663
30700	Biggenden (S)	24,157
32950	Eidsvold (S)	24,437
36700	Tara (S)	24,457

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, Queensland, 2000-01



Source: ATO Income Tax Data.

WAGE AND SALARY EARNERS, LGAs, Queensland, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
30150	Aramac (S)	251	6.1	24,153	229	6.3	27,591
30200	Atherton (S)	3,830	103.2	26,955	3,748	105.7	28,203
30250	Aurukun (S)	218	5.5	25,184	228	6.0	26,426
30300	Balonne (S)	2,125	57.8	27,182	2,087	58.0	27,785
30350	Banana (S)	5,210	190.1	36,489	5,128	197.0	38,407
30400	Barcaldine (S)	652	19.3	29,553	626	19.4	31,056
30450	Barcoo (S)	176	4.6	26,392	164	4.8	28,983
30500	Bauhinia (S)	711	20.1	28,244	690	19.8	28,718
30550	Beaulesert (S)	17,690	515.0	29,112	18,104	539.0	29,775
30600	Belyando (S)	4,122	200.1	48,554	4,178	207.7	49,723
30650	Bendmere (S)	218	5.1	23,547	212	5.3	24,878
30700	Biggenden (S)	413	9.3	22,518	396	9.6	24,157
30750	Blackall (S)	657	16.7	25,430	613	16.5	26,878
30800	Boonah (S)	2,648	71.2	26,896	2,623	73.0	27,821
30850	Boorunga (S)	539	13.0	24,099	519	13.0	24,997
30900	Boulia (S)	231	7.4	32,208	233	7.7	33,015
30950	Bowen (S)	4,487	122.3	27,265	4,537	130.3	28,721
31000	Brisbane (C)	378,941	12,948.9	34,171	382,697	13,551.2	35,410
31700	Broadsound (S)	2,489	127.4	51,175	2,513	128.3	51,044
31750	Bulloo (S)	143	3.8	26,497	140	3.9	27,761
31810	Bundaberg (C)	14,131	378.2	26,760	13,891	382.6	27,544
31850	Bungil (S)	769	21.7	28,225	772	22.3	28,898
31900	Burdekin (S)	7,004	191.8	27,384	6,858	195.2	28,456
31950	Burke (S)	256	7.2	28,023	233	6.4	27,351
31980	Burnett (S)	7,212	191.8	26,593	7,156	196.0	27,386
32000	Caboolture (S)	37,109	1,052.6	28,365	37,806	1,096.5	29,004
32060	Cairns (C)	51,663	1,524.5	29,509	51,356	1,568.7	30,546
32100	Calliope (S)	5,964	203.3	34,095	6,029	216.2	35,866
32130	Caloundra (C)	22,095	592.1	26,798	22,761	636.1	27,946
32150	Cambooya (S)	774	20.5	26,507	801	22.1	27,542
32200	Cardwell (S)	3,162	81.4	25,740	3,085	81.7	26,473
32250	Carpentaria (S)	1,114	30.2	27,089	1,078	30.3	28,102
32300	Charters Towers (C)	3,140	101.1	32,207	3,037	99.6	32,809
32350	Chinchilla (S)	1,768	43.8	24,780	1,742	44.6	25,585
32400	Clifton (S)	668	16.4	24,597	684	17.4	25,445
32450	Cloncurry (S)	1,432	49.0	34,232	1,442	52.2	36,202
32500	Cook (S)	2,450	81.7	33,333	2,465	84.9	34,430
32530	Cooloolia (S)	9,374	246.0	26,245	9,425	255.9	27,154

32550	Crow's Nest (S)	3,492	97.3	27,873	3,544	103.5	29,200
32600	Croydon (S)	71	1.8	25,244	71	1.9	26,385
32650	Dalby (T)	3,913	106.6	27,243	3,888	110.4	28,386
32700	Dalrymple (S)	1,174	36.8	31,341	1,143	36.5	31,971
32750	Diamantina (S)	116	3.2	27,326	122	3.4	27,867
32800	Douglas (S)	3,337	85.9	25,729	3,408	90.6	26,574
32850	Duaringa (S)	3,141	140.6	44,747	3,069	141.4	46,060
32900	Eacham (S)	2,007	53.8	26,783	1,946	53.3	27,415
32950	Eidsvold (S)	235	5.6	23,986	235	5.7	24,437
33000	Emerald (S)	5,693	205.2	36,051	5,695	212.8	37,367
33050	Esk (S)	4,491	127.5	28,384	4,473	131.4	29,366
33100	Etheridge (S)	234	5.9	25,118	227	6.0	26,468
33150	Fitzroy (S)	2,793	83.3	29,842	2,600	80.9	31,134
33200	Flinders (S)	744	21.7	29,110	680	22.3	32,843
33250	Gatton (S)	4,071	105.5	25,914	4,041	107.9	26,694
33300	Gayndah (S)	1,070	24.6	22,990	1,013	24.9	24,608
33350	Gladstone (C)	11,137	382.4	34,337	11,310	408.8	36,146
33460	Gold Coast (C)	147,668	4,173.3	28,261	152,912	4,503.9	29,454
33600	Goondiwindi (T)	2,234	64.0	28,640	2,251	65.9	29,260
33700	Herberton (S)	1,501	38.8	25,866	1,480	39.9	26,977
33750	Hervey Bay (C)	11,141	287.0	25,765	11,363	305.1	26,846
33800	Hinchinbrook (S)	4,935	134.5	27,252	4,714	130.5	27,677
33850	Ilfracombe (S)	102	2.6	25,354	102	2.8	27,343
33900	Inglewood (S)	838	23.2	27,729	819	23.3	28,410
33960	Ipswich (C)	48,864	1,466.9	30,021	49,318	1,512.9	30,677
34000	Isis (S)	1,572	38.9	24,744	1,536	38.6	25,151
34050	Isisford (S)	81	1.7	21,591	81	1.7	20,692
34100	Jericho (S)	328	9.0	27,490	311	8.9	28,630
34150	Johnstone (S)	6,658	177.3	26,626	6,428	176.5	27,452
34200	Jondaryan (S)	4,406	125.6	28,508	4,381	129.1	29,474
34250	Kilcoy (S)	936	25.1	26,799	913	26.0	28,507
34300	Kilkivan (S)	761	19.5	25,580	805	21.2	26,363
34350	Kingaroy (S)	4,193	119.7	28,547	4,338	127.5	29,394
34400	Kolan (S)	1,070	25.0	23,339	1,071	26.3	24,529
34450	Laidley (S)	4,391	119.4	27,192	4,377	122.9	28,077
34550	Livingstone (S)	8,492	254.0	29,905	8,471	265.1	31,290
34600	Logan (C)	67,184	1,958.8	29,155	67,205	1,992.3	29,644
34700	Longreach (S)	1,570	44.7	28,453	1,549	47.4	30,579
34760	Mackay (C)	30,502	965.9	31,666	30,180	988.8	32,764
34800	McKinlay (S)	373	10.1	26,961	370	10.4	28,083
34850	Marreeba (S)	6,116	160.4	26,232	5,943	160.8	27,059
34900	Maroochy (S)	40,103	1,103.6	27,520	40,960	1,164.7	28,435
34950	Maryborough (C)	7,299	198.2	27,152	7,355	207.5	28,215
35000	Millmerran (S)	1,163	30.8	26,505	1,258	37.8	30,012
35050	Mirani (S)	1,481	42.8	28,877	1,433	42.0	29,343
35100	Miriam Vale (S)	1,077	28.3	26,304	1,074	30.4	28,306
35150	Monto (S)	712	17.4	24,426	693	17.0	24,596
35250	Mornington (S)	318	8.0	25,185	322	8.5	26,469
35300	Mount Isa (C)	10,129	383.6	37,871	9,642	377.1	39,107
35350	Mount Morgan (S)	718	19.4	27,070	707	20.5	29,046
35450	Mundubbera (S)	907	21.6	23,799	851	20.1	23,663
35500	Murgon (S)	1,226	29.8	24,277	1,297	33.5	25,833
35550	Murilla (S)	870	21.9	25,187	845	21.6	25,522
35600	Murweh (S)	1,869	51.2	27,419	1,871	52.7	28,190
35650	Nanango (S)	2,332	68.6	29,420	2,438	74.6	30,579
35700	Nebo (S)	677	29.6	43,774	725	32.7	45,171
35750	Noosa (S)	13,388	350.8	26,206	13,790	375.1	27,203
35800	Paroo (S)	621	14.7	23,595	587	15.0	25,616
35850	Peak Downs (S)	1,101	53.8	48,888	1,080	56.0	51,843
35900	Perry (S)	87	2.0	23,190	87	2.1	24,522
35950	Pine Rivers (S)	52,258	1,678.0	32,110	53,911	1,786.8	33,143
36050	Pittsworth (S)	1,765	49.2	27,867	1,834	54.5	29,711
36150	Quilpie (S)	400	10.3	25,729	394	11.0	27,808
36200	Redcliffe (C)	16,892	496.5	29,395	16,991	513.4	30,216
36250	Redland (S)	45,995	1,453.5	31,601	47,134	1,536.9	32,607
36300	Richmond (S)	375	10.4	27,781	383	10.7	28,064
36350	Rockhampton (C)	22,475	677.7	30,152	22,624	703.8	31,109
36400	Roma (T)	2,691	79.7	29,630	2,704	82.5	30,522
36450	Rosalie (S)	2,445	67.2	27,476	2,436	69.3	28,436
36550	Sarina (S)	3,558	116.5	32,751	3,479	116.5	33,490
36600	Stanthorpe (S)	3,319	80.6	24,290	3,339	84.6	25,326
36650	Tambo (S)	218	5.3	24,272	204	5.2	25,344
36700	Tara (S)	854	19.9	23,322	850	20.8	24,457
36750	Taroom (S)	769	18.7	24,313	756	19.2	25,456
36800	Thuringowa (C)	21,291	651.0	30,578	21,734	689.3	31,717
36850	Tiaro (S)	1,360	36.3	26,675	1,380	38.1	27,610
36900	Toowoomba (C)	36,446	1,067.5	29,289	36,578	1,109.2	30,323
36950	Torres (S)	2,266	62.3	27,512	2,195	63.3	28,839
37000	Townsville (C)	40,122	1,276.5	31,815	39,956	1,330.4	33,296
37100	Waggamba (S)	1,086	28.8	26,510	1,024	28.5	27,862
37150	Wambo (S)	1,794	46.3	25,800	1,805	48.6	26,933
37200	Warroo (S)	324	8.2	25,278	311	8.1	26,205
37260	Warwick (S)	7,112	186.4	26,206	7,228	196.8	27,224

37330	Whitsunday (S)	6,597	172.1	26,086	6,544	176.0	26,897
37400	Winton (S)	494	12.8	25,933	503	13.5	26,788
37450	Wondai (S)	979	23.3	23,820	1,058	27.2	25,709
37500	Woocoo (S)	862	23.0	26,687	867	24.2	27,924
39999	LGA unknown	3,128	111.4	35,609	3,757	131.7	35,051
	Total Queensland	1,363,424	41,958.9	30,775	1,377,663	43,869.7	31,844

Source: ATO Income Tax Data.

South Australia

SOUTH AUSTRALIA

SUMMARY OF FINDINGS

For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in South Australia was \$31,837. This was an increase of 3.8% over the previous year (\$30,682) and an overall 19.9% increase on the average in 1995-96 (\$26,542). The annual average rate of increase over the last five years has been 3.7%.

Average earnings for employees in South Australia in 2000-01 were the second lowest in the nation, around \$2,900 less than the average for all wage and salary earners across Australia. In 1995-96 the difference between the Australian and South Australian averages was around \$1,950.

Total wage and salary income paid to the state's wage and salary earners increased from \$14.6 billion in 1995-96 to \$17.6 billion in 2000-01, an increase of 21.0% overall or an average annual rate of increase of 3.9%. From 1999-00 to 2000-01 the increase was 3.7% (up from \$17.0 billion). Over the five year period from 1995-96 the number of wage and salary earners have increased by 0.9%, from around 548,260 persons to 553,190 persons.

AVERAGE ANNUAL WAGE AND SALARY INCOME, South Australia and Australia, 1995-96 to 2000-01



Source: ATO Income Tax Data.

METROPOLITAN AND NON-METROPOLITAN SOUTH AUSTRALIA

In 2000-01, 75.7% of the state's wage and salary earners resided in metropolitan SA (i.e. Adelaide Statistical Division). This was down slightly from the proportion in 1995-96 (76.1%). Metropolitan SA comprised 74.1% of the state's population aged 15 years and over at both 30 June 1996 and 30 June 2001.

The average wage and salary income for persons in the metropolitan area in 2000-01 was \$32,662, or 11.8% more than the average for employees in non-metropolitan areas. This percentage difference has remained relatively the same over the five year period since 1995-96.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan South Australia, 1995-96 to 2000-01

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	% Change	
							1999-00 to 2000-01	1995-96 to 2000-01(b)
WAGE AND SALARY EARNERS (no.)								
Metropolitan SA	417,167	413,112	418,009	419,363	419,110	418,815	-0.1	0.1
Non-metropolitan SA	129,660	128,976	131,513	132,098	133,322	133,162	-0.1	0.5
Total SA(c)	548,257	543,410	550,771	552,788	553,771	553,194	-0.1	0.2

WAGE AND SALARY INCOME (\$m)

Metropolitan SA	11,356.6	11,713.1	12,332.5	12,746.1	13,216.5	13,679.4	3.5	3.8
Non-metropolitan SA	3,152.7	3,265.6	3,477.4	3,613.1	3,728.2	3,888.9	4.3	4.3
Total SA(c)	14,552.1	15,019.0	15,849.9	16,404.9	16,990.8	17,611.9	3.7	3.9

AVERAGE WAGE AND SALARY INCOME (\$)

Metropolitan SA	27,223	28,353	29,503	30,394	31,535	32,662	3.6	3.7
Non-metropolitan SA	24,315	25,319	26,441	27,351	27,964	29,204	4.4	3.7
Total SA(c)	26,542	27,638	28,778	29,677	30,682	31,837	3.8	3.7
Metropolitan/non-metropolitan difference(d) (%)	12.0	12.0	11.6	11.1	12.8	11.8	-	-

(a) Metropolitan SA is defined as comprising the Adelaide Statistical Division.

(b) Average annual rate of increase.

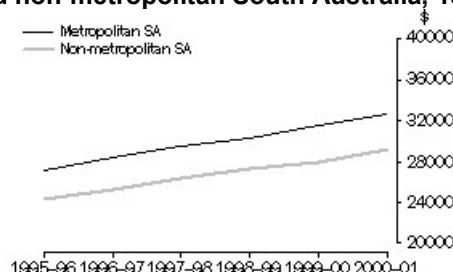
(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

(d) Non-metropolitan SA used as denominator to calculate percentage difference.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan South Australia, 1995-96 to 2000-01



Source: ATO Income Tax Data.

LOCAL GOVERNMENT AREAS

In 2000-01, the local government area with the highest average wage and salary income in South Australia was Roxby Downs (M) with an annual average of \$47,166, significantly higher than Burnside (\$41,089), the LGA with the second highest average in the state. Roxby Downs is well known for its copper and uranium mining and the high average is indicative of the high wages paid to many persons engaged in the mining industry.

Most of the top ten LGAs with the highest average wage and salary incomes in 2000-01 are located in the inner Adelaide area. These include Walkerville (\$40,709), Adelaide (\$40,272) and Unley (\$39,694). Whyalla, with an average of \$34,763, was the only other non-metropolitan LGA (in addition to Roxby Downs) in the top ten.

Of the 68 local government areas in the state, fifteen had averages above that for the state (\$31,837) while ten had averages above the national figure (\$34,745).

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, South Australia, 2000-01

LGA Code	LGA Name	\$
46970	Roxby Downs (M)	47,166
40700	Burnside (C)	41,089
48260	Walkerville (M)	40,709
40070	Adelaide (C)	40,272
47980	Unley (C)	39,694

Source: ATO Income Tax Data.

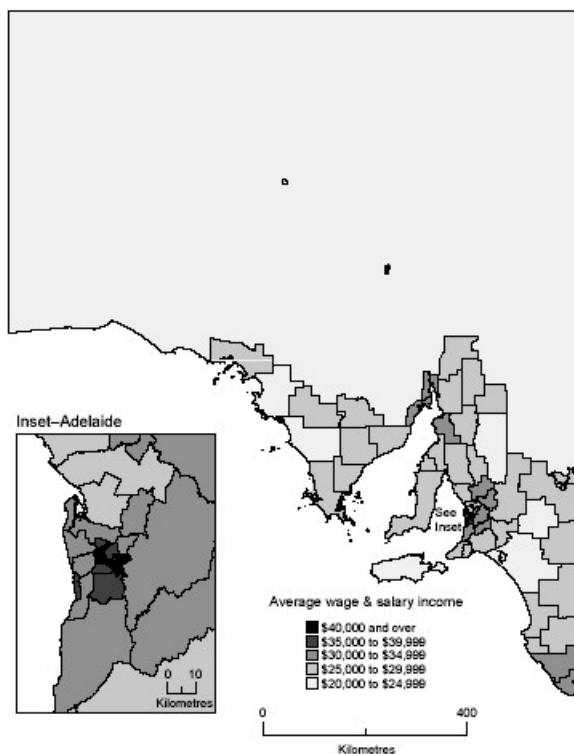
Streaky Bay district council, on the state's far west coast, recorded the lowest annual average wage and salary income in 2000-01 (\$23,225), while the neighbouring LGA of Elliston had the third lowest average (\$24,188). Karoonda East Murray and The Coorong district councils in the state's Murray Mallee district had the second and fourth lowest averages with \$23,816 and \$24,580 respectively. It should be noted that these LGAs are predominantly agricultural districts and the wage and salary data presented here excludes persons in their own business such as farmers and other local business owners who are not wage and salary earners.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, South Australia, 2000-01

LGA Code	LGA Name	\$
47490	Streaky Bay (DC)	23,225
43080	Karoonda East Murray (DC)	23,816
41750	Elliston (DC)	24,188
47800	The Coorong (DC)	24,580
42750	Kangaroo Island (DC)	24,825

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, South Australia, 2000-01



Source: ATO Income Tax Data.

WAGE AND SALARY EARNERS, LGAs, South Australia, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
40070	Adelaide (C)	5,370	210.4	39,172	5,492	221.2	40,272
40120	Adelaide Hills (DC)	15,821	523.2	33,071	15,850	541.5	34,165
40220	Alexandrina (DC)	5,256	140.3	26,701	5,356	146.7	27,385
40310	Barossa (DC)	7,694	230.8	29,992	7,759	243.0	31,315
40430	Barunga West (DC)	536	13.2	24,684	509	13.7	26,886
40520	Berri and Barmera (DC)	4,189	110.2	26,315	4,260	115.9	27,218
40700	Burnside (C)	16,041	629.7	39,256	15,840	650.8	41,089
40910	Campbelltown (C)	17,536	541.1	30,856	17,404	555.2	31,903
41010	Ceduna (DC)	1,199	31.5	26,308	1,184	31.7	26,795
41060	Charles Sturt (C)	37,547	1,162.6	30,963	37,096	1,194.6	32,203
41140	Clare and Gilbert Valleys (DC)	2,793	71.3	25,534	2,755	74.4	26,991
41190	Cleve (DC)	565	13.6	24,058	532	13.6	25,514
41330	Coober Pedy (DC)	518	13.2	25,393	530	13.6	25,633
41560	Copper Coast (DC)	2,577	66.9	25,975	2,631	71.2	27,065
41750	Elliston (DC)	313	6.7	21,531	305	7.4	24,188
41830	Flinders Ranges (DC)	508	13.8	27,137	531	15.5	29,240
41960	Franklin Harbor (DC)	345	8.3	24,041	333	9.0	26,907
42030	Gawler (M)	6,709	202.5	30,178	6,829	215.0	31,487
42110	Goyder (DC)	1,226	27.1	22,065	1,153	28.7	24,913
42250	Grant (DC)	2,837	81.8	28,824	2,806	84.2	30,008
42600	Holdfast Bay (C)	12,696	427.3	33,658	12,766	449.6	35,222
42750	Kangaroo Island (DC)	1,354	32.8	24,221	1,466	36.4	24,825
43080	Karoonda East Murray (DC)	315	6.5	20,674	275	6.5	23,816
43220	Kimba (DC)	353	8.3	23,531	340	9.1	26,908
43360	Lacepede (DC)	718	18.0	25,083	726	18.9	25,990
43570	Le Hunte (DC)	475	10.7	22,599	446	11.3	25,394

43650	Light (DC)	3,645	105.3	28,882	3,665	110.7	30,202
43710	Lower Eyre Peninsula (DC)	1,152	27.9	24,247	1,077	28.7	26,679
43790	Loxton Waikerie (DC)	4,595	111.5	24,262	4,553	117.0	25,688
43920	Mallala (DC)	2,598	73.8	28,395	2,641	78.1	29,555
44060	Marion (C)	29,801	909.3	30,514	29,995	944.7	31,495
44210	Mid Murray (DC)	2,525	62.3	24,681	2,508	64.7	25,814
44340	Mitcham (C)	24,898	860.2	34,549	24,831	889.5	35,821
44550	Mount Barker (DC)	8,725	261.8	30,003	8,911	277.4	31,125
44620	Mount Gambier (C)	9,423	280.7	29,792	9,313	285.9	30,700
44830	Mount Remarkable (DC)	798	20.0	25,121	768	20.7	26,924
45040	Murray Bridge (RC)	5,349	137.0	25,605	5,388	143.7	26,674
45090	Naracoorte and Lucindale (DC)	3,385	86.4	25,532	3,279	87.8	26,769
45120	Northern Areas (DC)	1,311	32.2	24,531	1,220	32.9	26,936
45290	Norwood Payneham St Peters (C)	12,810	461.2	36,006	12,750	477.9	37,483
45340	Onkaparinga (C)	59,024	1,737.1	29,431	59,143	1,794.7	30,345
45400	Orroroo/Carrieton (DC)	315	7.6	24,137	315	8.2	25,972
45540	Peterborough (DC)	457	11.6	25,437	439	11.5	26,151
45680	Playford (C)	21,175	601.3	28,395	21,153	617.9	29,209
45890	Port Adelaide Enfield (C)	34,179	1,012.2	29,615	34,244	1,048.1	30,608
46090	Port Augusta (C)	4,494	131.5	29,250	4,550	139.4	30,627
46300	Port Lincoln (C)	4,748	135.4	28,521	4,723	140.7	29,794
46450	Port Pirie City and Dists (M)	5,202	154.1	29,625	5,255	160.8	30,593
46510	Prospect (C)	7,602	260.4	34,255	7,642	274.4	35,911
46670	Renmark Paringa (DC)	3,612	90.5	25,052	3,592	93.4	26,006
46860	Robe (DC)	438	10.8	24,576	441	11.1	25,082
46970	Roxby Downs (M)	1,903	86.7	45,570	1,980	93.4	47,166
47140	Salisbury (C)	42,986	1,229.8	28,610	43,130	1,273.8	29,534
47290	Southern Mallee (DC)	709	16.2	22,918	661	16.8	25,392
47490	Streaky Bay (DC)	656	14.6	22,295	678	15.7	23,225
47630	Tatiara (DC)	2,709	69.0	25,484	2,662	71.0	26,654
47700	Tea Tree Gully (C)	43,866	1,361.6	31,041	44,075	1,413.8	32,077
47800	The Coorong (DC)	1,738	39.1	22,505	1,627	40.0	24,580
47910	Tumby Bay (DC)	710	17.5	24,660	694	18.5	26,666
47980	Unley (C)	15,140	574.0	37,915	14,864	590.0	39,694
48050	Victor Harbor (DC)	2,664	66.6	25,016	2,730	70.0	25,657
48130	Wakefield (DC)	1,826	44.3	24,263	1,777	46.1	25,918
48260	Walkerville (M)	2,602	104.3	40,093	2,570	104.6	40,709
48340	Wattle Range (DC)	4,496	135.7	30,175	4,418	136.8	30,974
48410	West Torrens (C)	19,287	589.9	30,586	19,165	610.7	31,863
48540	Whyalla (C)	7,503	250.9	33,439	7,472	259.8	34,763
48750	Yankalilla (DC)	1,054	27.1	25,714	1,055	28.2	26,728
48830	Yorke Peninsula (DC)	2,566	63.7	24,842	2,537	65.8	25,955
49399	Unincorporated SA	2,265	69.4	30,620	2,312	74.7	32,330
49999	LGA Unknown	1,339	46.2	34,495	1,217	43.7	35,875
	Total South Australia	553,771	16,990.8	30,682	553,194	17,611.9	31,837

Source: ATO Income Tax Data.

Western Australia

WESTERN AUSTRALIA

SUMMARY OF FINDINGS

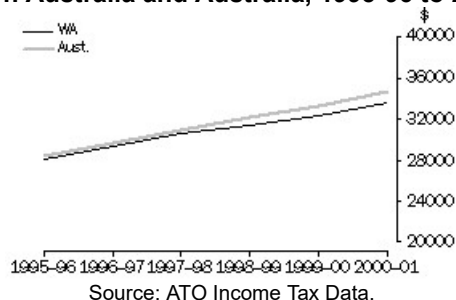
For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in Western Australia was \$33,620. This was an increase of 4.2% over the previous year (\$32,269) and a 19.8% increase on the average in 1995-96 (\$28,072). The average annual rate of increase since 1995-96 has been 3.7%.

From 1995-96 to 2000-01 average wage and salary income for employees in Western Australia was above the averages for employees in Queensland, South Australia and Tasmania and slightly below the average for all employees across Australia. In 2000-01, the Western Australian average was around \$1,125 less than the Australian average, compared with a difference of around \$420 in 1995-96. On average, employees in Western Australia earned almost \$6,000 less in 2000-01 than those in the Australian Capital Territory, who have the highest average.

Total wage and salary income paid to the state's wage and salary earners increased from \$23.4 billion in 1999-00 to

\$24.5 billion in 2000-01, an increase of 4.7%. The average annual rate of increase over the last five years has also been 4.7%. For the same period the number of wage and salary earners increased by 0.5% overall, from around 695,440 people in 1995-96 to 729,200 people in 2000-01.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Western Australia and Australia, 1995-96 to 2000-01



METROPOLITAN AND NON-METROPOLITAN WESTERN AUSTRALIA

In 2000-01, 75.4% of the state's wage and salary earners resided in metropolitan Western Australia (i.e. Perth Statistical Division), up slightly from 74.9% in 1995-96. Metropolitan Western Australia comprised 74.2% of the state's eligible workforce, i.e. persons aged 15 years and over, in 2000-01.

In 1995-96, average wage and salary incomes for employees in metropolitan and non-metropolitan Western Australia were almost the same - \$28,086 for metropolitan WA and \$27,936 for non-metropolitan WA, a difference of \$150 or 0.5%. Since then, however, average earnings have increased more in the metropolitan area with the difference in 2000-01 being \$1,141 or 3.5% (\$33,872 for metropolitan WA compared with \$32,731 for non-metropolitan WA). Since 1995-96 average earnings have increased by almost \$5,800 in the metropolitan area compared with an increase of around \$4,800 in non-metropolitan areas.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan Western Australia, 1995-96 to 2000-01

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	% Change	
							1999-00 to 2000-01	1995-96 to 2000-01(b)
WAGE AND SALARY EARNERS (no.)								
Metropolitan WA	521,014	528,233	541,399	546,424	546,222	549,947	0.7	1.1
Non-metropolitan WA	169,411	174,126	178,141	175,239	173,133	173,394	0.2	0.5
Total WA(c)	695,440	707,601	724,649	727,615	725,906	729,200	0.5	1.0
WAGE AND SALARY INCOME (\$m)								
Metropolitan WA	14,633.1	15,531.9	16,591.9	17,269.0	17,753.3	18,627.9	4.9	4.9
Non-metropolitan WA	4,732.6	5,077.6	5,373.2	5,425.2	5,444.5	5,675.3	4.2	3.7
Total WA(c)	19,522.7	20,778.7	22,134.5	22,901.4	23,424.6	24,515.6	4.7	4.7
AVERAGE WAGE AND SALARY INCOME (\$)								
Metropolitan WA	28,086	29,403	30,646	31,604	32,502	33,872	4.2	3.8
Non-metropolitan WA	27,936	29,161	30,163	30,959	31,447	32,731	4.1	3.2
Total WA(c)	28,072	29,365	30,545	31,475	32,269	33,620	4.2	3.7
Metropolitan/non-metropolitan difference(d) (%)	0.5	0.8	1.6	2.1	3.4	3.5	-	-

(a) Metropolitan WA has been defined as comprising the Perth Statistical Division.

(b) Average annual rate of increase.

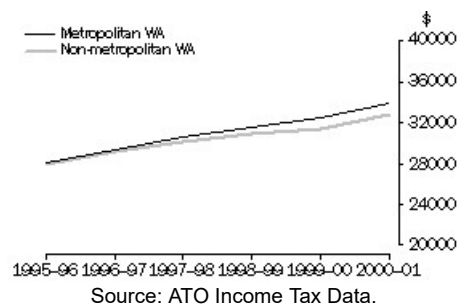
(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

(d) Non-metropolitan WA used as denominator to calculate percentage difference.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan Western Australia, 1995-96 to 2000-01



LOCAL GOVERNMENT AREAS

In 2000-01, the local government area with the highest average wage and salary income in Western Australia was Ashburton (S) in the state's north west, with an annual average of \$51,781. Mining is the main activity in this LGA and is indicative of the high wages and salaries paid to some people employed in this industry. Iron ore, oil and gas are the main commodities mined in Ashburton. Other non-metropolitan LGAs ranked in the top ten are also mining areas including East Pilbara (S) (\$47,177), Port Hedland (T) (\$44,770) and Coolgardie (S) (\$44,883). Commodities mined in these LGAs include gold, copper, nickel, iron ore and salt.

Six of the top ten LGAs with the highest average wage and salary incomes in 2000-01 are located in the inner Perth area, along the coastal suburbs to the north of the Swan River. These include Peppermint Grove, ranked second (\$49,609), Cottesloe (\$49,594), Nedlands (\$48,632), Claremont (\$47,943), Subiaco (\$45,020) and Mosman Park (\$44,546).

Of the 142 local government areas in the state, thirty two had averages above that for the state (\$33,620) while twenty seven had averages above the national figure of \$34,745. Fourteen LGAs, or 10%, had averages greater than \$40,000 per annum.

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Western Australia, 2000-01

LGA Code	LGA Name	\$
50250	Ashburton (S)	51,781
56930	Peppermint Grove (S)	49,609
52170	Cottesloe (T)	49,594
56580	Nedlands (C)	48,632
51750	Claremont (T)	47,943

Source: ATO Income Tax Data.

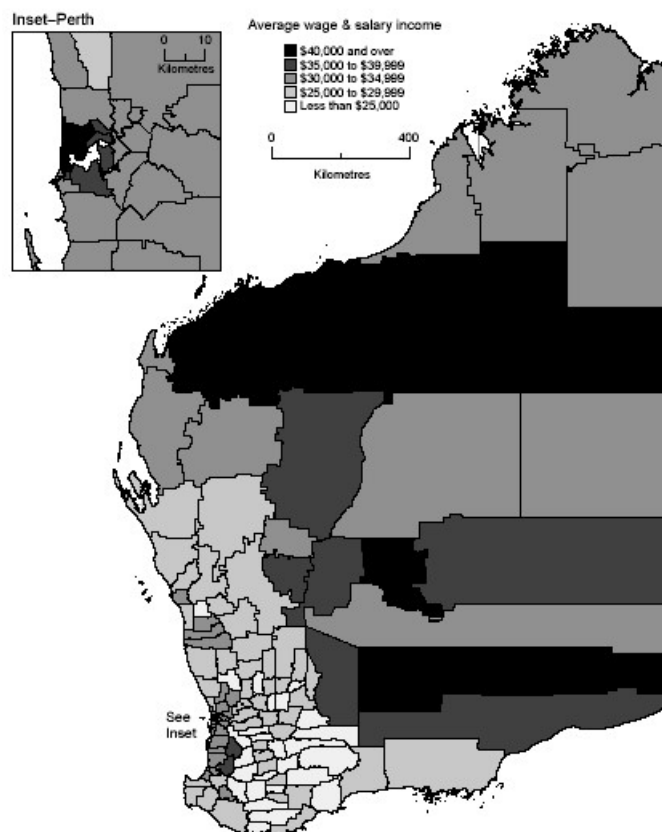
Wickepin (S), located 210 kilometres south-east of Perth in the state's Wheatbelt region, recorded the lowest wage and salary income in Western Australia and Australia in 2000-01 with an annual average of \$19,844. It was the only local government area in Australia with an average below \$20,000. The Wheatbelt region and the Great Southern agricultural district contain most of the LGAs in the state with the lowest average wage and salary incomes. These include Broomehill (\$20,112), Kent (\$21,620), Williams (\$22,854), Jerramungup (\$23,107) and Kondinin (\$23,498). It should be noted that these LGAs are rich agricultural districts and persons in their own business such as farmers and other local business owners are not included in the wage and salary earner data.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Western Australia, 2000-01

LGA Code	LGA Name	\$
59100	Wickepin (S)	19,844
51050	Broomehill (S)	20,112
54480	Kent (S)	21,620
58190	Tammin (S)	21,764
59170	Williams (S)	22,854

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, Western Australia, 2000-01



WAGE AND SALARY EARNERS, LGAs, Western Australia, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
50080	Albany (C)	9,844	263.2	26,740	9,701	266.3	27,447
50210	Armadale (C)	19,579	569.7	29,100	19,368	581.4	30,017
50250	Ashburton (S)	2,704	131.3	48,545	2,722	140.9	51,781
50280	Augusta-Margaret River (S)	3,417	85.7	25,080	3,499	90.8	25,951
50350	Bassendean (T)	5,324	159.2	29,899	5,328	166.2	31,200
50420	Bayswater (C)	23,378	729.4	31,198	22,971	752.0	32,736
50490	Belmont (C)	10,951	324.5	29,633	11,122	342.3	30,780
50560	Beverley (S)	447	11.9	26,634	409	11.2	27,495
50630	Boddington (S)	542	19.8	36,543	520	20.4	39,262
50770	Boyup Brook (S)	450	10.9	24,263	459	11.3	24,698
50840	Bridgetown-Greenbushes (S)	1,401	40.9	29,202	1,461	44.8	30,696
50910	Brookton (S)	274	6.0	21,886	257	6.3	24,577
50980	Broome (S)	4,186	133.3	31,850	4,269	139.9	32,762
51050	Broomehill (S)	150	3.1	20,538	151	3.0	20,112
51120	Bruce Rock (S)	329	8.0	24,239	275	7.0	25,492
51190	Bunbury (C)	8,339	264.3	31,693	8,510	273.7	32,165
51260	Busselton (S)	7,359	191.7	26,049	7,534	203.1	26,962
51310	Cambridge (T)	9,540	389.7	40,853	9,353	410.9	43,933
51330	Canning (C)	31,761	995.1	31,331	31,666	1,028.9	32,491
51400	Capel (S)	2,219	66.9	30,140	2,205	68.9	31,252
51470	Carnamah (S)	350	10.6	30,254	337	10.4	30,969
51540	Carnarvon (S)	2,107	61.1	28,994	2,031	61.5	30,263
51610	Chapman Valley (S)	291	6.3	21,557	307	7.8	25,439
51680	Chittering (S)	1,246	37.7	30,234	1,274	39.7	31,201
51750	Claremont (T)	3,361	151.5	45,090	3,267	156.6	47,943
51820	Cockburn (C)	26,730	830.6	31,075	27,635	885.1	32,030
51890	Collie (S)	3,443	128.6	37,341	3,348	123.1	36,770
51960	Coolgardie (S)	1,757	77.2	43,962	1,830	82.1	44,883
52030	Coorow (S)	381	11.7	30,702	374	12.6	33,707
52100	Corrigin (S)	425	10.1	23,716	376	9.5	25,371
52170	Cottesloe (T)	2,842	133.6	47,018	2,806	139.2	49,594
52240	Cranbrook (S)	345	8.0	23,314	356	8.8	24,708
52310	Cuballing (S)	217	5.4	24,682	198	5.0	25,496
52380	Cue (S)	123	4.0	32,215	94	3.1	32,740

52450	Cunderdin (S)	470	11.5	24,506	415	11.2	26,924
52520	Dalwallinu (S)	526	13.2	25,067	502	12.6	25,199
52590	Dandaragan (S)	795	21.1	26,594	793	22.0	27,696
52660	Dardanup (S)	4,774	154.1	32,270	4,955	160.6	32,417
52730	Denmark (S)	1,093	25.4	23,284	1,142	27.5	24,069
52800	Derby-West Kimberley (S)	1,613	51.0	31,624	1,545	51.6	33,370
52870	Donnybrook-Balingup (S)	1,565	42.9	27,402	1,588	43.9	27,626
52940	Dowerin (S)	242	5.5	22,543	219	5.2	23,732
53010	Dumbleyung (S)	217	5.1	23,302	201	4.8	23,633
53080	Dundas (S)	466	17.0	36,559	439	17.3	39,402
53150	East Fremantle (T)	2,807	103.8	36,976	2,737	107.0	39,111
53220	East Pilbara (S)	2,126	100.5	47,253	2,130	100.5	47,177
53290	Esperance (S)	4,493	121.1	26,946	4,361	123.2	28,251
53360	Exmouth (S)	875	27.4	31,325	909	29.3	32,237
53430	Fremantle (C)	10,209	338.8	33,186	10,195	353.6	34,680
53500	Geraldton (C)	6,928	205.5	29,656	7,139	218.8	30,645
53570	Gingin (S)	1,147	31.3	27,321	1,217	34.7	28,500
53640	Gnowangerup (S)	483	11.6	23,959	443	11.2	25,304
53710	Goomalling (S)	212	5.2	24,331	200	5.0	25,213
53780	Gosnells (C)	33,827	999.0	29,532	34,337	1,053.3	30,674
53850	Greenough (S)	4,291	126.9	29,581	4,448	136.2	30,631
53920	Halls Creek (S)	454	13.3	29,310	431	13.8	32,067
53990	Harvey (S)	8,860	283.7	32,024	9,132	295.6	32,369
54060	Irwin (S)	948	27.9	29,422	962	28.1	29,179
54130	Jerramungup (S)	417	9.3	22,199	355	8.2	23,107
54170	Joondalup (C)	70,151	2,283.1	32,545	70,574	2,386.9	33,821
54200	Kalamunda (S)	20,285	631.0	31,107	20,250	657.2	32,455
54280	Kalgoorlie/Boulder (C)	14,145	539.3	38,123	14,307	573.5	40,087
54340	Katanning (S)	1,662	42.7	25,704	1,568	42.2	26,915
54410	Kellerberrin (S)	401	9.5	23,577	354	8.8	24,750
54480	Kent (S)	189	3.6	18,855	161	3.5	21,620
54550	Kojonup (S)	810	19.3	23,795	759	18.6	24,456
54620	Kondinin (S)	371	8.3	22,461	310	7.3	23,498
54690	Koorda (S)	161	3.9	24,486	142	3.7	25,723
54760	Kulin (S)	269	5.8	21,410	220	5.5	24,802
54830	Kwinana (T)	7,106	209.4	29,466	7,268	220.2	30,295
54900	Lake Grace (S)	611	14.4	23,527	502	12.2	24,303
54970	Laverton (S)	171	5.7	33,120	140	5.3	37,758
55040	Leonora (S)	871	38.0	43,589	752	33.3	44,329
55110	Mandurah (C)	13,744	432.3	31,452	14,316	468.1	32,699
55180	Manjimup (S)	3,661	95.2	25,992	3,626	96.3	26,562
55250	Meekatharra (S)	492	16.8	34,065	458	16.4	35,887
55320	Melville (C)	37,272	1,321.1	35,445	37,139	1,383.2	37,243
55390	Menzies (S)	37	1.2	31,298	31	1.0	33,059
55460	Merredin (S)	1,442	40.5	28,114	1,319	38.1	28,862
55530	Mingenew (S)	219	5.1	23,250	189	4.6	24,530
55600	Moora (S)	1,006	27.4	27,267	961	27.1	28,211
55670	Morawa (S)	321	8.5	26,600	268	7.6	28,214
55740	Mosman Park (T)	2,887	119.9	41,542	2,805	125.0	44,546
55810	Mount Magnet (S)	293	10.5	35,853	270	10.2	37,680
55880	Mount Marshall (S)	209	4.9	23,427	155	4.0	25,506
55950	Mukinbudin (S)	210	4.5	21,502	216	5.4	25,081
56020	Mullewa (S)	279	6.4	23,103	243	6.7	27,579
56090	Mundaring (S)	13,343	426.5	31,962	13,286	440.7	33,169
56160	Murchison (S)	32	0.8	24,887	28	0.8	27,465
56230	Murray (S)	3,602	112.5	31,227	3,701	121.8	32,922
56300	Nannup (S)	396	9.8	24,711	390	10.2	26,163
56370	Narembene (S)	308	6.7	21,789	252	6.3	24,933
56440	Narrogin (T)	1,573	43.2	27,481	1,511	42.8	28,308
56510	Narrogin (S)	326	8.9	27,347	305	8.7	28,473
56580	Nedlands (C)	7,569	343.6	45,401	7,326	356.3	48,632
56620	Ngaanyatjarraku (S)	217	6.7	30,894	200	6.6	32,841
56650	Northam (T)	1,804	52.1	28,895	1,776	53.7	30,216
56720	Northam (S)	1,437	41.7	29,052	1,452	43.4	29,862
56790	Northampton (S)	875	21.3	24,369	868	22.2	25,563
56860	Nungarin (S)	82	1.5	18,540	57	1.4	23,747
56930	Peppermint Grove (S)	639	30.1	47,108	631	31.3	49,609
57000	Perenjori (S)	172	4.0	23,281	147	3.8	25,887
57080	Perth (C)	2,922	105.6	36,140	3,171	124.6	39,303
57140	Pingelly (S)	337	7.6	22,436	300	7.3	24,331
57210	Plantagenet (S)	1,480	35.5	23,963	1,417	34.5	24,344
57280	Port Hedland (T)	5,615	241.8	43,071	5,809	260.1	44,770
57350	Quairading (S)	334	8.4	25,012	317	8.1	25,429
57420	Ravensthorpe (S)	396	9.6	24,163	374	10.0	26,607
57490	Rockingham (C)	25,690	812.5	31,628	26,476	870.4	32,873
57560	Roebourne (S)	6,964	288.6	41,435	7,356	325.0	44,176
57630	Sandstone (S)	22	0.8	38,371	24	0.9	36,303
57700	Serpentine-Jarrahdale (S)	4,238	134.2	31,673	4,414	145.8	33,042
57770	Shark Bay (S)	341	9.0	26,446	334	9.5	28,338
57840	South Perth (C)	15,064	554.8	36,829	15,076	585.5	38,838
57910	Stirling (C)	68,652	2,216.8	32,291	68,710	2,308.3	33,595
57980	Subiaco (C)	6,641	283.6	42,708	6,594	296.9	45,020
58050	Swan (C)	32,346	980.7	30,319	33,225	1,041.6	31,349

58120	Tambellup (S)	171	3.8	22,427	146	3.7	25,573
58190	Tammin (S)	100	2.0	19,621	87	1.9	21,764
58260	Three Springs (S)	269	7.2	26,885	245	7.4	30,078
58330	Toodyay (S)	901	25.3	28,071	897	27.0	30,065
58400	Trayning (S)	112	2.7	24,078	99	2.7	27,288
58470	Upper Gascoyne (S)	113	3.4	29,682	108	3.3	30,455
58510	Victoria Park (T)	10,994	345.1	31,389	11,101	363.8	32,769
58540	Victoria Plains (S)	339	7.6	22,312	316	7.7	24,305
58570	Vincent (T)	10,816	385.6	35,651	10,571	398.5	37,698
58610	Wagin (S)	620	16.1	25,924	561	14.8	26,349
58680	Wandering (S)	101	2.3	22,387	91	2.2	24,380
58760	Wanneroo (C)	29,298	844.6	28,827	30,545	915.5	29,971
58820	Waroona (S)	1,125	36.7	32,613	1,112	38.3	34,430
58890	West Arthur (S)	192	4.9	25,433	182	4.5	24,613
59030	Westonia (S)	73	1.7	23,315	68	1.7	25,417
59100	Wickepin (S)	225	4.3	19,186	230	4.6	19,844
59170	Williams (S)	352	8.3	23,449	350	8.0	22,854
59250	Wiluna (S)	84	2.7	31,558	91	3.1	34,271
59310	Wongan-Ballidu (S)	632	16.3	25,714	573	15.7	27,425
59380	Woodanilling (S)	76	1.8	23,060	69	1.7	24,047
59450	Wyalkatchem (S)	199	4.7	23,702	159	4.6	28,636
59520	Wyndham-East Kimberley (S)	2,504	79.2	31,649	2,472	82.0	33,187
59590	Yalgoo (S)	74	2.0	26,781	66	1.8	26,943
59660	Yilgarn (S)	703	24.7	35,090	629	22.8	36,226
59730	York (S)	940	25.0	26,594	935	27.2	29,141
59999	LGA unknown	6,551	226.9	34,634	5,859	212.3	36,236
Total Western Australia		725,906	23,424.6	32,269	729,200	24,515.6	33,620

Source: ATO Income Tax Data.

Tasmania

TASMANIA

SUMMARY OF FINDINGS

For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in Tasmania was \$30,411. This was an increase of 3.5% over the previous year (\$29,385) and a 17.3% increase on the average in 1995-96 (\$25,915). The average annual rate of increase over the last five years has been 3.3%. The overall increase of 17.3% since 1995-96 was the lowest of all the states and territories.

Over the period 1995-96 to 2000-01 Tasmanian employees had the lowest average wage and salary incomes in the nation. The difference between the average for Tasmania and the average for Australia was around \$2,580 in 1995-96 and around \$4,330 in 2000-01. The difference in average employee earnings between Tasmania and the state with the second lowest average earnings has more than doubled during the period 1995-96 to 2000-01, increasing from around \$585 in 1995-96 to around \$1,425 in 2000-01. In 2000-01 average earnings in Tasmania were \$9,169 less than the average for employees in the Australian Capital Territory, the state/territory with the highest average (\$39,580). It should be noted that in comparison to the other states and territories, Tasmania has the highest proportion of part-time employees which is a contributing factor to the low average incomes compiled from these ATO data.

Total wage and salary income paid to Tasmania's wage and salary earners increased from \$4.4 billion in 1995-96 to \$5.0 billion in 2000-01, an increase of 13.8%. The increase to 2000-01 over the last year was 4.4% (up from \$4.8 billion) which was significantly higher than the average annual rate of increase for the last five years (2.6%). Over the five year period to 2000-01, the number of wage and salary earners has decreased by 3.1%, from around 170,270 people to 165,065 people.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Tasmania and Australia, 1995-96 to 2000-01



Source: ATO Income Tax Data.

METROPOLITAN AND NON-METROPOLITAN TASMANIA

In 2000-01, 43.4% of the state's wage and salary earners resided in metropolitan Tasmania (i.e. Greater Hobart Statistical Division). Metropolitan Tasmania comprised 42.2% of the state's population aged 15 years and over in 2000-01.

The average wage and salary income for persons in the metropolitan area in 2000-01 was \$31,677 or 7.7% more than the average for employees in non-metropolitan areas. The percentage difference between the average for persons in the metropolitan and non-metropolitan areas has remained relatively steady over the five years from 1995-96 to 2000-01 fluctuating between a low of 6.9% in 1997-98 to a high of 8.2% in 1999-00. For the other years the percentage difference was around 7.7%.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan Tasmania, 1995-96 to 2000-01

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	% Change	
							1999-00 to 2000-01	1995-96 to 2000-01(b)
WAGE AND SALARY EARNERS (no.)								
Metropolitan Tas.	73,112	72,320	71,192	71,016	70,778	71,643	1.2	-0.4
Non-metropolitan Tas.	96,432	94,725	93,302	92,850	92,196	92,741	0.6	-0.8
Total Tas.(c)	170,273	167,719	165,200	164,483	163,623	165,065	0.9	-0.6
WAGE AND SALARY INCOME (\$m)								
Metropolitan Tas.	1,974.5	2,016.8	2,046.4	2,113.5	2,172.7	2,269.5	4.5	2.8
Non-metropolitan Tas.	2,416.9	2,454.0	2,508.7	2,567.0	2,614.8	2,727.6	4.3	2.4
Total Tasmania(c)	4,412.7	4,491.9	4,577.2	4,699.9	4,808.0	5,019.7	4.4	2.6
AVERAGE WAGE AND SALARY INCOME (\$)								
Metropolitan Tas.	27,007	27,888	28,745	29,761	30,697	31,677	3.2	3.2
Non-metropolitan Tas.	25,064	25,907	26,888	27,647	28,362	29,411	3.7	3.3
Total Tas.(c)	25,915	26,782	27,707	28,574	29,385	30,411	3.5	3.3
Metropolitan/non-metropolitan difference(d) (%)	7.8	7.6	6.9	7.6	8.2	7.7	-	-

(a) Metropolitan Tasmania has been defined as comprising the Greater Hobart Statistical Division.

(b) Average annual rate of increase.

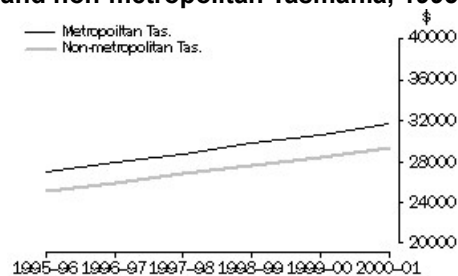
(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

(d) Non-metropolitan Tasmania used as denominator to calculate percentage difference.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan Tasmania, 1995-96 to 2000-01



Source: ATO Income Tax Data.

LOCAL GOVERNMENT AREAS

In 2000-01, the local government area with the highest average wage and salary income in Tasmania was West Coast (M), with an annual average of \$37,586. The main economic activity in the West Coast municipality is the mining of metallic minerals and, as is the case in many other parts of Australia, areas with mining activity generally exhibit high average incomes. However, the average for West Coast (M) is significantly lower than the average in many of the other mining LGAs on the mainland.

Hobart City Council had the second highest average wage and salary income in 2000-01 (\$35,202), followed by the neighbouring LGAs of Kingborough (\$32,637) and Clarence (\$31,532). In the north of the state near Launceston, on the banks of the Tamar River, West Tamar and George Town municipalities also had relatively high averages with \$30,924 and \$30,887 respectively. The average in Launceston, the most populated local government area in Tasmania, was \$30,163 - ranked 8th.

Of the 29 local government areas in the state, seven had averages above that for the state (\$30,411) while two had averages above the national figure of \$34,745.

LGAs WITH HIGHEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Tasmania, 2000-01

LGA Code	LGA Name	\$
65610	West Coast (M)	37,586
62810	Hobart (C)	35,202
63610	Kingborough (M)	32,637
61410	Clarence (C)	31,532
65810	West Tamar (M)	30,924

Source: ATO Income Tax Data.

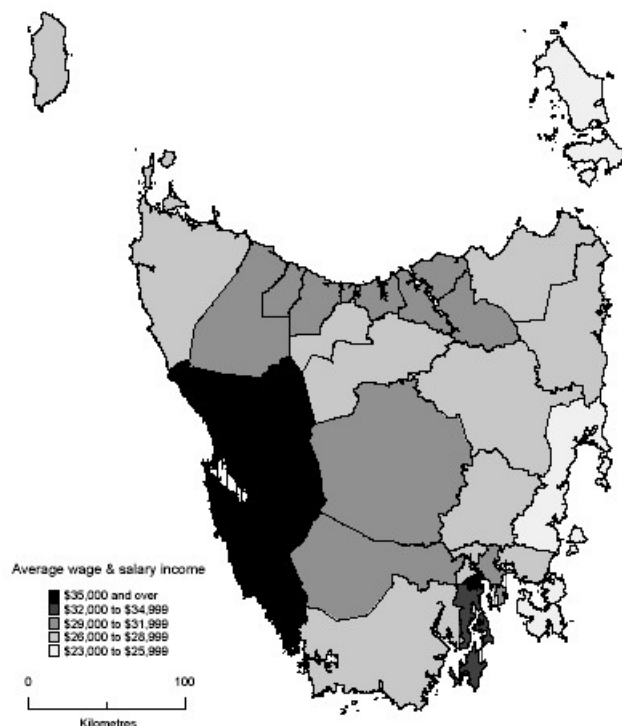
Local government areas along the east coast recorded the lowest average wage and salary incomes in Tasmania in 2000-01. Tasman (M) had the lowest average with \$23,829 while Glamorgan/Spring Bay, Break O'Day and Southern Midlands municipalities had averages around \$26,000 per annum. Flinders (M), i.e. Flinders Island, had the second lowest average in Tasmania (\$25,371) and Huon Valley in the south of the state had the fourth lowest (\$26,016). Agriculture, fishing, forestry and tourism are the major industries in these LGAs and it should be noted that the wage and salary earner data presented here excludes persons in their own business such as farmers, fishermen and other local business owners. Low average incomes are also evident in areas with significant tourism activity as many employees are employed on a part-time basis.

LGAs WITH LOWEST AVERAGE ANNUAL WAGE AND SALARY INCOME, Tasmania, 2000-01

LGA Code	LGA Name	\$
65210	Tasman (M)	23,829
62010	Flinders (M)	25,371
62410	Glamorgan/Spring Bay (M)	25,797
63010	Huon Valley (M)	26,016
60210	Break O'Day (M)	26,155

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, Tasmania, 2000-01



Source: ATO Income Tax Data.

WAGE AND SALARY EARNERS, LGAs, Tasmania, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
60210	Break O'Day (M)	1,414	35.4	25,016	1,436	37.6	26,155
60410	Brighton (M)	4,380	121.4	27,721	4,451	127.4	28,613
60610	Burnie (C)	6,242	186.9	29,938	6,272	193.3	30,827
60810	Central Coast (M)	6,955	196.0	28,182	6,925	203.0	29,313
61010	Central Highlands (M)	835	23.6	28,240	829	24.2	29,188
61210	Circular Head (M)	2,818	73.5	26,077	2,771	76.1	27,467
61410	Clarence (C)	18,023	547.9	30,398	18,261	575.8	31,532
61510	Derwent Valley (M)	3,160	91.0	28,784	3,124	92.9	29,745
61610	Devonport (C)	8,725	246.3	28,228	8,715	253.3	29,065
61810	Dorset (M)	2,509	65.0	25,912	2,503	68.4	27,325
62010	Flinders (M)	294	7.2	24,653	313	7.9	25,371
62210	George Town (M)	2,049	61.4	29,947	2,096	64.7	30,887
62410	Glamorgan/Spring Bay (M)	1,134	28.1	24,749	1,159	29.9	25,797
62610	Glenorchy (C)	14,565	405.7	27,853	14,695	419.1	28,517
62810	Hobart (C)	18,427	630.2	34,200	18,563	653.5	35,202
63010	Huon Valley (M)	4,238	106.6	25,144	4,319	112.4	26,016
63210	Kentish (M)	1,424	37.8	26,513	1,413	37.6	26,631
63410	King Island (M)	653	16.3	24,969	673	18.1	26,832
63610	Kingborough (M)	10,946	344.0	31,423	11,177	364.8	32,637
63810	Latrobe (M)	2,646	74.8	28,270	2,678	77.9	29,074
64010	Launceston (C)	22,353	647.2	28,955	22,522	679.3	30,163
64210	Meander Valley (M)	5,323	146.1	27,449	5,302	151.9	28,657
64610	Northern Midlands (M)	4,092	113.4	27,704	4,202	121.2	28,850
64810	Sorell (M)	3,685	100.8	27,347	3,764	106.2	28,220
65010	Southern Midlands (M)	1,437	36.6	25,492	1,433	37.8	26,396
65210	Tasman (M)	548	12.5	22,831	575	13.7	23,829
65410	Waratah/Wynyard (M)	4,404	126.9	28,819	4,402	131.0	29,767
65610	West Coast (M)	2,183	80.6	36,932	2,197	82.6	37,586
65810	West Tamar (M)	7,512	224.6	29,895	7,614	235.5	30,924
69999	LGA unknown	649	20.5	31,604	681	22.6	33,223
	Total Tasmania	163,623	4,808.0	29,385	165,065	5,019.7	30,411

Source: ATO Income Tax Data.

Northern Territory

SUMMARY OF FINDINGS

Average earnings for employees in the Northern Territory in 2000-01 were the third highest in Australia, around \$4,110 less than the highest average in the Australian Capital Territory and around \$730 above the average for all wage and salary earners across Australia. The average from 1995-96 to 1997-98 was similar to the Australian average, although this may be due to the possible inclusion of earnings from persons engaged in Community Development Employment Projects (CDEP) which has had the effect of lowering the average.

It should be noted that Indigenous persons engaged in CDEP may be included in these data for the years 1995-96 to 1997-98 but excluded for 1998-99 onwards. The general effect of this is that the number of wage and salary earners may be overstated for the first three years of this series and conversely the average wage and salary income understated. Consequently, changes between these particular groups of years need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

In 2000-01, 52.8% of the Northern Territory's wage and salary earners resided in the Darwin metropolitan area (i.e. Darwin City and Palmerston-East Arm Statistical Subdivisions). In comparison the metropolitan area comprised 47.8% of the state's eligible workforce, i.e. persons aged 15 years and over.

WAGE AND SALARY EARNERS, Metropolitan(a) and non-metropolitan Northern Territory, 1995-96 to 2000-01

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Metropolitan NT	30,113	31,507	32,610	33,820	34,099	35,971	5.5	-
Non-metropolitan NT	26,156	27,584	28,616	32,477	33,382	34,620	3.7	-
Total NT(c)	28,191	29,635	30,735	33,294	33,903	35,473	4.6	-
Metropolitan/non-metropolitan difference(d)(e) (%)	15.1	14.2	14.0	4.1	2.1	3.9	-	-

(a) Metropolitan NT is defined as comprising the Darwin City and Palmerston-East Arm Statistical Subdivisions.

(b) Average annual rate of increase. Not calculated due to CDEP issue. See note below.

(c) Total includes data that could not be allocated to either metropolitan or non-metropolitan.

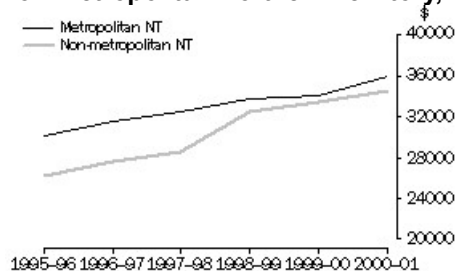
(d) Non-metropolitan NT used as denominator to calculate percentage difference.

(e) Large differences due to CDEP issue. See note below.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Metropolitan and non-metropolitan Northern Territory, 1995-96 to 2000-01



Source: ATO Income Tax Data.

LOCAL GOVERNMENT AREAS

In 2000-01, the local government area with the highest average wage and salary income in the Northern Territory was Jabiru (T), with an annual average of \$40,148. Jabiru is a mining area (uranium), located approximately 260 kilometres east of Darwin, in the Alligator Rivers Region. The average wage and salary income in Jabiru was around \$3,820 more than the average in Darwin, the LGA with the second highest average. The average for Alice Springs (T) in 2000-01 was \$34,025 (ranked 6th).

The local government areas in the Northern Territory with the lowest average wage and salary incomes in 2000-01 were Tennant Creek (\$32,285) and Coomalie (\$32,626). However, these averages are significantly higher than those corresponding LGAs with the lowest averages in other states. This is indicative of the higher wages paid to employees in remote areas.

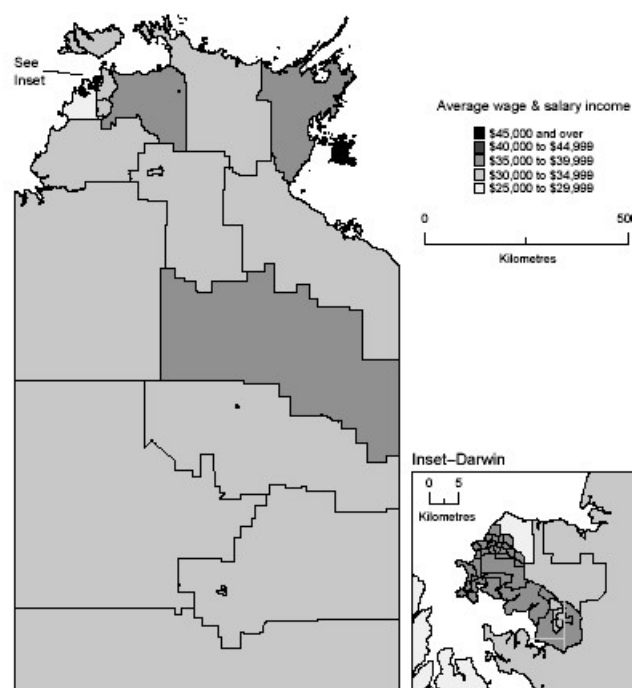
Of the eight local government areas in the state, two had averages above that for the state (\$35,473) and three had averages above that for the nation (\$34,745).

AVERAGE ANNUAL WAGE AND SALARY INCOME, LGAs, Northern Territory, 2000-01

LGA Code	LGA Name	\$
72000	Jabiru (T)	40,148
71000	Darwin (C)	36,330
72800	Palmerston (T)	34,943
72300	Litchfield (S)	34,559
72200	Katherine (T)	34,415
70200	Alice Springs (T)	34,025
70700	Coomalie (CGC)	32,626
73800	Tennant Creek (T)	32,285

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, SLAs, Northern Territory, 2000-01



Source: ATO Income Tax Data.

WAGE AND SALARY EARNERS, LGAs, Northern Territory, 1999-2000 and 2000-01

LGA Code	LGA Name	1999-2000			2000-01		
		Wage and salary earners	Wage and salary income	Average wage and salary income	Wage and salary earners	Wage and salary income	Average wage and salary income
		no.	\$m	\$	no.	\$m	\$
70200	Alice Springs (T)	11,047	363.4	32,897	11,050	376.0	34,025
70700	Coomalie (CGC)	427	12.5	29,246	393	12.8	32,626
71000	Darwin (C)	30,649	1,062.1	34,653	29,549	1,073.5	36,330
72000	Jabiru (T)	510	19.2	37,630	456	18.3	40,148
72200	Katherine (T)	3,292	109.6	33,284	3,183	109.5	34,415
72300	Litchfield (S)	6,092	201.7	33,110	5,975	206.5	34,559
72800	Palmerston (T)	10,300	334.1	32,435	10,526	367.8	34,943
73800	Tennant Creek (T)	1,070	33.6	31,385	1,006	32.5	32,285
79399	Unincorporated NT	11,946	408.1	34,164	11,368	402.1	35,372
79999	LGA unknown	2,678	100.6	37,569	2,572	99.7	38,753
Total Northern Territory		78,011	2,644.8	33,903	76,078	2,698.7	35,473

Source: ATO Income Tax Data.

Australian Capital Territory

Australian Capital Territory

SUMMARY OF FINDINGS

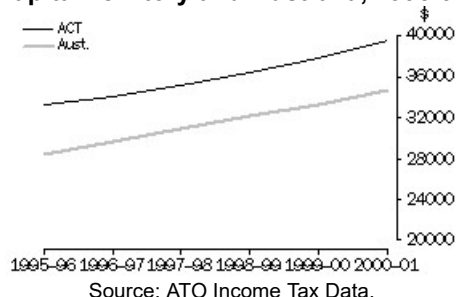
For the financial year 2000-01, the average individual annual wage and salary income for wage and salary earners in the Australian Capital Territory was \$39,580. This was an increase of 4.5% over the previous year (\$37,886) and an 18.7% increase overall on the average in 1995-96 (\$33,342). The average annual rate of increase since 1995-96 has been 3.5%.

Average earnings for employees in the Australian Capital Territory over the period shown, 1995-96 to 2000-01, have been the highest in Australia. In both 1995-96 and 2000-01 the difference between the ACT and Australian averages was around \$4,850, although in the intervening years the difference fell to around \$4,210 in 1997-98. In percentage terms this difference overall, has fallen from 17.0% in 1995-96 to 13.9% in 2000-01. On average, employees in the Australian Capital Territory, in 2000-01, earned almost \$9,170, or 30.2%, more than those in Tasmania, the state with the lowest average wage and salary income. The employee workforce in the Australian Capital Territory is characterised by managers, professionals and clerical workers in Government administration and defence and other business services. Computing and other advanced technology, including research and

development, further define a relatively highly qualified workforce.

Total wage and salary income paid to the territory's wage and salary earners increased from \$4.9 billion in 1995-96 to \$5.8 billion in 2000-01, an increase of 18.9%. The average annual rate of increase over this period was 3.5% while the increase between 1999-00 and 2000-01 was significantly higher at 5.1%. Over the five year period the number of wage and salary earners fell from around 146,600 persons in 1995-96 to around 142,550 in 1996-97 before increasing in each of the following years to 146,880 in 2000-01. Overall, the increase in the number of wage and salary earners from 1995-96 to 2000-01 was 0.2% while from 1996-97 to 2000-01 it was 3.0%.

AVERAGE ANNUAL WAGE AND SALARY INCOME, Australian Capital Territory and Australia, 1995-96 to 2000-01



STATISTICAL SUBDIVISIONS

In 2000-01, the area with the highest average wage and salary income in the Australian Capital Territory was the South Canberra Statistical Subdivision (SSD) with \$48,448. The inner suburbs of this SSD including Griffith, Forrest, Red Hill, Deakin, Yarralumla and Barton were the main contributors to the high average. Woden Valley SSD had the second highest average in the territory, \$42,537, with Garran, Hughes and Curtin suburbs having the higher employee incomes.

Belconnen SSD recorded the lowest wage and salary income in 2000-01 with \$37,153. However, this was still just over \$2,400, or 6.9%, above the Australian average.

Over the period 1995-96 to 2000-01 the number of wage and salary earners has increased significantly in Gungahlin-Hall SSD. This is in line with general population trends in the ACT as the bulk of population growth has occurred in this area. In 2000-01, the number of wage in salary earners in Gungahlin-Hall SSD was estimated at 11,878 compared with 6,995 in 1995-96, an increase of almost 70%.

In Woden Valley and Weston Creek-Stromlo the numbers of wage and salary earners have gradually declined over the five year period while in South Canberra the number has fluctuated. After declines in the early part of this period employee numbers in North Canberra, Belconnen and Tuggeranong SSDs have increased slightly over the last two to three years but are still slightly below their levels in 1995-96.

WAGE AND SALARY EARNERS, Statistical subdivisions(a), Australian Capital Territory, 1995-96 to 2000-01

								% Change	
SSD Code	SSD Name	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	1999-00 to 2000-01	1995-96 to 2000-01(b)
WAGE AND SALARY EARNERS (no.)									
80505	North Canberra	17,182	16,461	16,611	16,595	16,737	16,889	0.9	-0.3
80510	Belconnen	40,996	39,672	39,519	39,689	39,748	39,821	0.2	-0.6
80515	Woden Valley	15,779	14,804	14,550	14,571	14,358	14,307	-0.4	-1.9
80520	Weston Creek-Stromlo	12,474	11,823	11,599	11,523	11,275	10,986	-2.6	-2.5
80525	Tuggeranong	42,245	41,198	41,257	41,652	41,906	42,028	0.3	-0.1
80535	South Canberra	10,124	9,789	10,088	10,306	10,316	10,198	-1.1	0.1
80540	Gungahlin-Hall	6,995	8,037	9,019	9,847	10,895	11,878	9.0	11.2
81005	Australian Capital Territory - Bal	281	266	263	264	261	259	-0.8	-1.6
Total ACT(c)		146,596	142,547	143,369	144,966	145,988	146,881	0.6	0.0

WAGE AND SALARY INCOME (\$m)

80505	North Canberra	561.6	551.8	582.2	613.8	642.5	689.0	7.3	4.2
80510	Belconnen	1,318.8	1,302.2	1,327.5	1,376.0	1,418.0	1,479.5	4.3	2.3
80515	Woden Valley	562.4	542.2	547.0	570.2	585.2	608.6	4.0	1.6
80520	Weston Creek-Stromlo	422.6	407.9	412.2	425.6	429.7	436.9	1.7	0.7

80525	Tuggeranong	1,384.8	1,376.1	1,412.6	1,471.3	1,539.6	1,599.6	3.9	2.9
80535	South Canberra	389.4	390.4	417.5	451.9	473.9	494.1	4.3	4.9
80540	Gungahlin-Hall	222.1	262.5	310.6	356.7	412.9	475.0	15.1	16.4
81005	Australian Capital Territory - Bal	9.2	8.9	9.0	9.4	9.6	10.0	3.4	1.7
Total ACT(c)		4,887.8	4,857.6	5,035.4	5,294.8	5,530.9	5,813.5	5.1	3.5

AVERAGE WAGE AND SALARY INCOME (\$)

80505	North Canberra	32,683	33,520	35,051	36,986	38,385	40,799	6.3	4.5
80510	Belconnen	32,170	32,825	33,591	34,670	35,676	37,153	4.1	2.9
80515	Woden Valley	35,644	36,624	37,595	39,132	40,756	42,537	4.4	3.6
80520	Weston Creek-Stromlo	33,882	34,499	35,537	36,933	38,108	39,768	4.4	3.3
80525	Tuggeranong	32,779	33,402	34,238	35,324	36,740	38,061	3.6	3.0
80535	South Canberra	38,466	39,880	41,384	43,848	45,935	48,448	5.5	4.7
80540	Gungahlin-Hall	31,751	32,660	34,442	36,225	37,895	39,991	5.5	4.7
81005	Australian Capital Territory - Bal	32,681	33,347	34,335	35,579	36,870	38,421	4.2	3.3
Total ACT(c)		33,342	34,077	35,122	36,524	37,886	39,580	4.5	3.5

(a) Statistical subdivisions presented in this table as ACT does not have a local government structure.

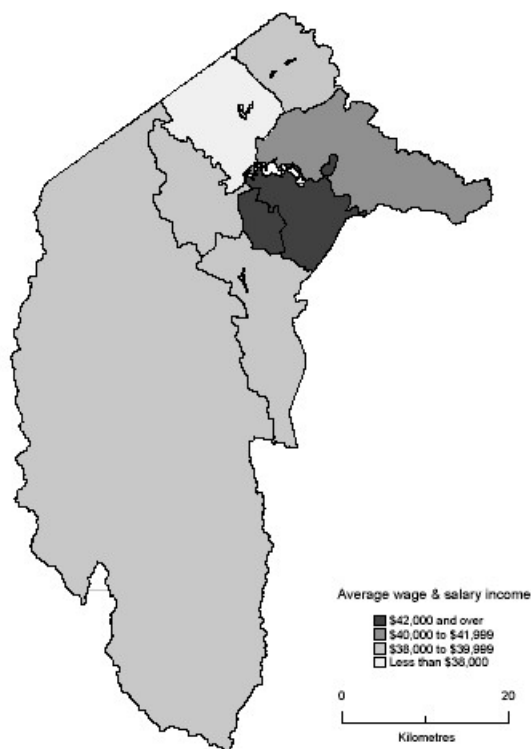
(b) Average annual rate of increase.

(c) Total includes data that could not be allocated to a statistical subdivision.

Note: Indigenous persons engaged in CDEP projects may be included in the above data for the years 1995-96 to 1997-98 and excluded for 1998-99 onwards. Consequently changes between 1997-98 and 1998-99 and 1995-96 and 2000-01 in particular need to be treated with caution. For further details please refer to the Explanatory Notes.

Source: ATO Income Tax Data.

AVERAGE ANNUAL WAGE AND SALARY INCOME, SSDs, Australian Capital Territory, 2000-01



Source: ATO Income Tax Data.

About this Release

ABOUT THIS RELEASE

This electronic release contains estimates of the total number of wage and salary earners and their characteristics for various levels of the Australian Standard Geographical Classification (ASGC), including Statistical Local Areas (SLAs) and Local Government Areas (LGAs), in each state and territory of Australia for the year 2000-01. These data have been compiled from aggregated data supplied from the Australian Taxation Office's (ATO) Individual Income Tax Return Database and are part of the Australian Bureau of Statistics' (ABS) initiative to increase the range of regional statistics available, particularly through the use of administrative information held by other government agencies.

Explanatory Notes

Explanatory Notes

INTRODUCTION

1 This electronic release contains estimates of the total number of wage and salary earners and their characteristics for various levels of the Australian Standard Geographical Classification (ASGC), including Statistical Local Areas (SLAs) and Local Government Areas (LGAs), in each state and territory of Australia for the year 2000-01.

2 The data have been compiled from the Australian Taxation Office's (ATO) Individual Income Tax Return Database and are part of the Australian Bureau of Statistics' (ABS) program to increase the range of regional statistics available, particularly through the use of administrative information collected by other government agencies.

3 The ABS wishes to acknowledge the support the Australian Taxation Office has provided in compiling these statistics and in assisting the ABS in its aim to increase the range of regional data available to users of regional statistics. Without such support the wide range of statistics published by the ABS would not be available.

CONFIDENTIALITY

4 All individual income tax statistics provided to the ABS by the ATO have been in aggregated form only, at the SLA level. Information about individual taxpayers has not been released to the ABS.

5 The statistics, prior to being provided to the ABS, have also been subjected to a confidentiality process that randomly adjusts cells in tables with small values. This includes altering some small cells to zero. Caution should therefore be exercised in deducing that there are no people in an area with certain characteristics and, in general, no reliance should be placed on cells with small values in tables. The application of this process prevents the risk of inadvertently releasing any information that may identify an individual while, for most purposes, the overall information value of the statistics have not been impaired.

SCOPE AND COVERAGE

6 The main functions and responsibilities of the Australian Taxation Office are to administer taxation legislation and to collect a wide variety of taxes. The ATO therefore collects data from its reporting population as part of its processes to calculate income tax liability for those persons who are required to lodge an income tax return.

7 The ATO database covers all individuals who submit an individual income tax return and includes persons with income from one or more of a range of sources such as wages and salary, own business, superannuation, investments and government pensions, benefits or allowances. However, the scope of the ATO statistics presented in this electronic publication relate only to persons with wage and salary income, i.e. wage and salary earners (or employees). These wage and salary earners may also have other sources of income.

8 As the ATO's income tax return is designed to obtain a person's total income from various sources over a financial year, and not the employment status of a person at a particular point in time (as is the case in ABS collections), wage and salary earners have been defined as:

persons aged 15 years and over who have submitted an individual income tax return and for whom wage and salary income was the principal (or main) source of income for the financial year.

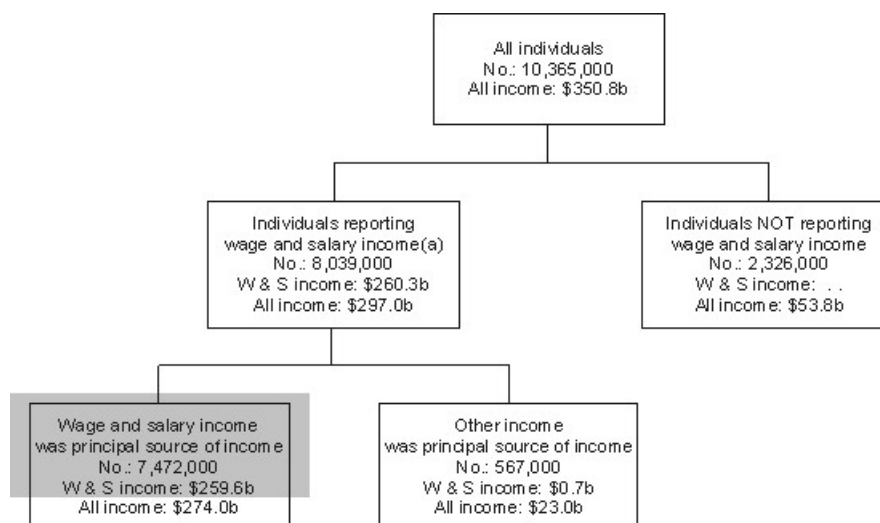
9 Wage and salary income, as reported on the income tax return, includes gross income as shown on the 'PAYG payment summary - individual non-business' as well as allowances, commissions, bonuses, tips, gratuities, consultation fees, honoraria and other payments for services. Allowances and other earnings may include car, travel or transport allowances, allowances for tools, clothing or laundry and dirt, risk, meal or entertainment allowances. (Note: PAYG (Pay as You Go) payment summaries were previously known as Group Certificates). The data have been collated from questions 1 and 2 in the 2000-01 individual income tax return.

10 Defining wage and salary earners in this way provides an indication of the main employment status, for the

financial year, of persons submitting individual income tax returns which, with annual time series data, provide valuable information about employment activity and variations in earned income in regions over time. It should be noted that this definition does not take account of whether wage and salary earners work on a full-time or part-time basis. Consequently, differences in the extent of part-time work may account for some differences in the number of wage and salary earners and average wage and salary incomes across regions. Similarly, average wage and salary incomes may be affected by overtime earnings and multiple job holdings.

11 The following diagram summarises the ABS categorisation of persons reporting wage and salary income on individual income tax returns lodged with the ATO. The shaded area represents wage and salary earners based on the ABS definition as specified above.

PERSONS LODGING INDIVIDUAL INCOME TAX RETURNS, Australia, 2000-01



(a) Persons reporting wage and salary income may also have other sources of income.

12 From the ATO database, and using data for 2000-01 as an example, the proportion of persons with wage and salary income as their principal source of income represents 93% of all persons who lodged an income tax return **and** who reported any wage and salary income. The wage and salary income of these wage and salary earners represents over 99% of all wage and salary income reported, around 87% of the total income of all individuals reporting any wage and salary income and almost 75% of all income reported by individuals to the ATO. Similar proportions are also evident for previous years.

REVISIONS TO PREVIOUS DATA

13 As part of the ongoing process of improving the overall accuracy and quality of the statistics compiled from an administrative data source, there has been a slight change in the way the definition of wage and salary earners has been specified from records on the ATO database for the years 1999-00 and 2000-01 in comparison to how it was specified for 1995-96 to 1998-99.

14 In broad terms, for 1999-00 onwards, lump sum and/or other non-regular payments have been excluded from the definition to define principal source of income. These are payments such as eligible termination payments (ETPs), net capital gains and equalisation deposits and withdrawals, etc. This change aligns the definition more closely to international standards that define income as of a regular and recurring nature, received at annual or more frequent intervals.

15 Consequently data for Table 1, which includes the total number of wage and salary earners and their average wage and salary income, for the four years 1995-96 to 1998-99 have been revised to align with this specification, therefore providing a comparable time series for the whole period 1995-96 to 2000-01. The effect of this change is that the estimates of the number of wage and salary earners for the years 1995-96 to 1998-99 are slightly higher than those previously published in Experimental Estimates, Regional Wage and Salary Earner Statistics, Australia, 1995-96 to 1998-99 (cat. no. 5673.) For example, persons receiving an ETP (i.e. question 4 on the individual income tax return in 2000-01) with a monetary value higher than that shown for wage and salary income (i.e. questions 1 and 2) would have been previously excluded from the data (i.e. not a wage and salary earner) but now, with this refinement, are defined as wage and salary earners (when their wage and salary income is their main source of income over other sources). That is, the value of the lump sum payment does not override the main employment status of the individual for the financial year as defined for the purposes of these statistics.

16 Please note that the various cross-tabulations previously published as data cubes for the years 1995-96 to

1998-99 (i.e. Tables 2 - 14 which include age, sex, occupation, wage and salary income and total income) have not been revised, as the overall percentage distributions in these tables have not significantly changed.

REFERENCE PERIOD

17 The statistics compiled from the ATO database are based on individual income tax returns lodged for the financial year ended 30 June, regardless of the year in which they were processed. At the time of compiling the statistics for 2000-01 it is estimated that around 99.0% of returns had been processed by the ATO.

STATISTICAL GEOGRAPHY

18 The Australian Standard Geographical Classification (ASGC) is used by the ABS for the collection and dissemination of geographically classified statistics. It is an essential reference for understanding and interpreting the geographical context of statistics published, not only by the ABS but also by other organisations, and its use enables comparability across datasets.

19 The ABS uses geographic concordances to enable the conversion of data from one type of geographic region to another. These geographic concordances are generally used to convert data for 'non-standard areas' to data for standard areas used by the ABS. Geographic concordances (or conversions) are expressed as conversion factors based on population.

20 The geographic identifier available on the ATO database is the postcode of the current home address of the individual. Consequently, postcode to SLA conversion factors have been used to concord, or convert, ATO aggregated postcode data to estimates for statistical local areas. The concordances are based on the estimated resident population for each particular year. Data for 2000-01 were calculated on SLA boundaries effective at 1 July 2001 as defined in the Detailed Main Structure of the **Australian Standard Geographical Classification (ASGC), Volume 1, 2001 (cat. no. 1216.0)**.

21 The concordance process:

- minimises confidentiality restrictions as data are not output for postcodes with small populations;
- enables the data to be more easily compared with standard ABS output;
- enables the data to be output for other standard ABS geographic areas such as Statistical Divisions, Statistical Subdivisions and Local Government Areas; and
- provides flexibility so that data can be provided for the different regions of interest being studied by users of regional data (which are usually groupings of SLAs and/or LGAs).

22 The following example shows how the concordances were applied. SLA 22751, Bellarine - Inner in Victoria, covers three postcode areas; all of postcode 3224 and parts of postcodes 3219 and 3221. Based on the estimated resident population at 30 June 2001, the proportions of the population, or concordance factors, in each postcode that make up the SLA were: 62.60% for postcode 3219, 26.71% for postcode 3221 and 100.00% for postcode 3224. By applying these factors to the relevant total population for each postcode, in this case the total number of wage and salary earners, an estimate of 8,530 for Bellarine - Inner, was derived.

EXAMPLE - POSTCODE TO SLA CONCORDANCE

Postcode	Number of wage and salary earners no.	Conversion factor no.	SLA share no.
3219	7,221	0.6260	4,520
3221	2,680	0.2671	716
3224	3,294	1.0000	3,294
SLA total			8,530

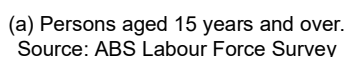
23 When analysing concorded data the following limitations of this methodology need to be taken into account:

- in applying the concordances it is assumed that the particular characteristics of any data item are uniformly distributed across a postcode area and therefore concorded data may not truly reflect the distribution of the characteristics of the population. In some cases, where the same postcode is split across two or more SLAs and there are no other contributing postcodes, distinct numerical estimates will be derived but rates or averages will be identical for each SLA (as these will be equivalent to the original rate or average of the contributing postcode);
- the conversion factors are based on total population only but have been applied across all ATO data items, i.e. the number of wage and salary earners, wage and salary income, total income and sex, age and occupation

- some official postcodes (such as PO boxes, etc.) do not correspond to residential areas but may still have been reported under the current home address field on the income tax return. Data for these and other 'invalid' postcodes, such as those due to incorrect reporting or processing errors, have been included in an 'unknown' category for each state and territory and for Australia where the state or territory was not known; and
- concorded figures have been rounded so discrepancies may occur between sums of the component items and totals.

COMPARABILITY OF RESULTS WITH ABS COLLECTIONS

ABS CATEGORIES OF EMPLOYED PERSONS(a), Australia, May quarter 2001



27 The table below shows ATO wage and salary earner data for Australia compared with data from the Labour Force Survey and the Survey of Employment and Earnings. In broad magnitude, each of the three data sources estimate the number of wage and salary earners at around 7 million persons in 1995-96 and increasing to around 7.5 million or more in 2000-01. Similarly, both ATO and ABS Survey of Employment and Earnings data show that total wages and salaries paid increased from around \$204 billion in 1995-96 to around \$260 billion in 2000-01.

[illegible]

ATO	204,211.2	213,377.5	226,043.4	237,367.3	247,874.4	259,611.8
SEE(b)	203,447.5	215,770.1	224,435.2	242,344.0	251,741.7	267,586.0

(a) LFS; Labour Force Survey, Original Series, May Quarter. Source: Labour Force, Australia, Detailed - Electronic Delivery, cat. no. 6291.0.55.001, Data Cubes.

(b) SEE; Survey of Employment and Earnings, Trend Series, At June. Source: Wage and Salary Earners, Australia, cat.no. 6248.0, Time Series Spreadsheets.

28 Comparisons for each state and territory are included in **the appendix** as well as an outline of the major differences between these data sources.

29 The appendix also includes comparisons between 2000-01 ATO data and 2001 Population Census data for the various characteristics of wage and salary earners (sex, age, occupation and wage and salary income). These comparisons also indicate consistent distributions between ATO and Census data. The previously published Information Paper: **Use of Individual Income Tax Data for Regional Statistics-Experimental Estimates for Small Areas, 1995-96 and 1996-97 (cat. no. 5673.0)** contains comparisons between 1995-96 ATO and 1996 Population Census data.

OTHER LIMITATIONS TO DATA

29 In addition to the methodological and definitional issues already highlighted (such as the number of wage and salary earners defined over a whole or any part of the financial year rather than at a point in time, use of postcode to SLA concordances and the randomisation of small cells) some other limitations need to be taken into account when analysing the data. For example,

- a number of low income earners, including wage and salary earners, are not required to submit a tax return and therefore may not be included in the statistics. For example, where income is below the annual tax free threshold and tax was not withheld, a return is not required to be submitted to the ATO. (Note: The tax free threshold was \$5,400 for 1995-96 to 1999-00 and \$6,000 for 2000-01). It should also be noted that changes to the tax free threshold may have a minor effect on averages.
- some persons may move address over the course of a year and consequently their wage and salary income may not all relate to the current home address or postcode area (and therefore the SLA) as reported on the income tax return;
- generally, around 95.0% of individual income tax returns are processed within one year and around 99% within two years of the end of each particular income tax year. Consequently, a small proportion of returns may not have been processed at the time that these statistics were compiled and would not be included in the estimates presented. No attempt has been made to estimate or revise the data for any records submitted to the ATO after these statistics have been compiled. Note: Data for 2000-01 were compiled in August 2003, around twenty four months after the end of the 2001 income tax year.
- A number of SLAs with large decreases in the number of wage and salary earners between 1997-98 and 1998-99 in particular are areas with significant Indigenous populations. It is possible that these decreases are due to changes in the reporting of the income of Community Development Employment Project (CDEP) participants. CDEP is a program that enables Indigenous persons to exchange unemployment benefits for opportunities to undertake work and training in their communities. An instruction in the 1998-99 TaxPack (and in subsequent years) defines CDEP income as a 'Commonwealth of Australia Government Allowance or Payment'. Before 1998-99 such specific instructions on the treatment of CDEP payments were not included in TaxPacks. Although difficult to verify, it may be possible that, prior to 1998-99, CDEP participants reported income from this source as wage and salary income as the CDEP payment is shown as CDEP Salary or Wages on the group certificate or PAYG payment summary - individual non business. Consequently, wage and salary earner data prior to 1998-99 may have included CDEP participants while, for 1998-99 onwards, these persons have not been included. The general effect of this reporting anomaly is that for the three years 1995-96 to 1997-98, the estimates of the number of wage and salary earners may be higher and the average wage and salary incomes lower, than subsequent years.

30 Overall however, the limitations outlined above are considered to be relatively minor factors which do not limit the general use of the data for the broad purposes intended.

AUSTRALIAN STANDARD GEOGRAPHICAL CLASSIFICATION

31 The statistics in this electronic release and accompanying data cubes are presented according to the Australian Standard Geographical Classification (ASGC), 2001. Under this classification, statistical areas are defined as follows:

- **Legal Local Government Areas (LGAs):** These areas are the spatial units which represent the geographical areas of incorporated local government councils and incorporated Community Government Councils (CGCs) where the CGC is of sufficient size and statistical significance. The various types of LGAs are cities (C), areas (A), boroughs (B), rural cities (RC), towns (T), shires (S), district councils (DC) and municipalities (M).

- **Statistical Local Areas (SLAs):** These geographical areas are in most cases identical with, or have been formed from a division of, whole LGAs. In other cases, they represent unincorporated areas. In aggregate, SLAs cover the whole of a state or territory without gaps or overlaps. In some cases legal LGAs overlap Statistical Subdivision boundaries and therefore comprise two or three SLAs (Part A, Part B and, if necessary, Part C).
- **Statistical Subdivisions (SSDs):** These are of intermediate size, between SLAs and SDs. In aggregate, they cover the whole of Australia without gaps or overlaps. They are defined as socially and economically homogeneous regions characterised by identifiable links between the inhabitants. In the non-urban areas an SSD is characterised by identifiable links between the economic units within the region, under the unifying influence of one or more major towns or cities.
- **Statistical Divisions (SDs):** These consist of one or more SSDs. The divisions are designed to be relatively homogeneous regions characterised by identifiable social and economic units within the region, under the unifying influence of one or more major towns or cities.

32 Further information concerning statistical areas, including information about recent changes to boundaries, is contained in **Australian Standard Geographical Classification (ASGC), 2001 (cat. no. 1216.0)**. The ASGC also includes a complete series of maps showing SLAs.

DETAILED TABLES

33 A range of other data are available for the wage and salary earner population for each of the years 1995-96 to 2000-01. These data are available as **data cubes (Excel spreadsheets)** and include various cross-tabulations of characteristics such as age, sex, occupation, wage and salary income and total income. Below is a complete list of the tables available. Data definitions and classifications are included in the **GLOSSARY**.

Table 1:	Total Wage and Salary Earners, Total Wage and Salary Income and Average and Median Wage and Salary Income By SLA.
Table 2:	Age, By Sex and SLA.
Table 3:	Occupation (Major Groups), By Sex and SLA.
Table 4:	Occupation (Major Groups), By Age and SLA.
Table 5:	Wage and Salary Income, By Sex and SLA.
Table 6:	Wage and Salary Income, By Age and SLA.
Table 7:	Wage and Salary Income, By Occupation (Major Groups) and SLA.
Table 8:	Occupation (Selected Minor Groups), By SLA.
Table 9:	Wage and Salary Income, By Occupation (Selected Minor Groups) and SSD.
Table 10:	Total Wage and Salary Earners, Total Income and Average and Median Total Income By SLA.
Table 11:	Total Income, By Sex and SLA.
Table 12:	Total Income, By Age and SLA.
Table 13:	Total Income, By Occupation (Major Groups) and SLA.
Table 14:	Total Income, By Occupation (Selected Minor Groups) and SSD.

ROUNDING

34 Due to the application of both the postcode to SLA concordance and the randomisation process, totals for each variable and geographic area may differ from table to table. Concorded figures have been rounded while column and row totals have been derived after the random adjustment process has been applied. The random adjustments have been made only to very small cells. However, the more detailed a table is, the greater the likelihood of small cells being present. This is particularly the case for SLAs with small wage and salary populations. The randomisation of small cells has only been applied at the SLA level and for most purposes the value of the data has not been impaired. Differences in totals between tables are not significant and can be ignored.

35 Furthermore, where figures have been rounded, discrepancies may occur between the sums of the component items and totals. Proportions and rates have been calculated on rounded figures and may differ slightly if calculated on the unrounded numbers.

RELATED PUBLICATIONS

36 Users may wish to refer to the following ABS and other products which contain statistics relating to wage and salary earners and/or other statistics compiled from Australian Taxation Office data.

Australian Bureau of Statistics, Information Paper, Use of Individual Income Tax Data for Regional Statistics - Experimental Estimates for Small Areas, 1995-96 and 1996-97, cat. no. 5673.0

Australian Bureau of Statistics, Experimental Estimates, Regional Wage and Salary Earner Statistics,

Australia, 1995-96 to 1998-99, cat. no. 5673.0

Australian Bureau of Statistics, Information Paper, Use of Business Income Tax Data for Regional Statistics - Experimental Estimates, Selected Regions, Australia, 1995-96 to 1997-98, cat. no. 5675.0

Australian Bureau of Statistics, Experimental Estimates, Regional Small Business Statistics, Australia, 1995-96 to 1999-2000, cat. no. 5675.0

Australian Bureau of Statistics, Labour Force, Australia, cat. no. 6203.0.

Australian Bureau of Statistics, Wage and Salary Earners, Australia, cat. no. 6248.0.

Australian Bureau of Statistics, 1996 and 2001 Census of Population and Housing.

Australian Taxation Office, Taxation Statistics, a summary of taxation and superannuation statistics, annual, ATO Canberra

FURTHER INFORMATION

37 For further information about these statistics, contact the National Information Service on 1300 135 070, or Mark Nowosilskyj on: phone (08) 8237 7358, fax (08) 8237 7393 or email mark.now@abs.gov.au

SYMBOLS AND OTHER USAGES

ABS	Australian Bureau of Statistics
ASGC	Australian Standard Geographical Classification
ATO	Australian Taxation Office
Bal	balance
CDEP	Community Development Employment Project
ETP	eligible termination payment
LFS	labour force survey
LGA	local government area
PAYG	pay as you go
PO	post office
SD	statistical division
SEE	survey of employment and earnings
SLA	statistical local area
SSD	statistical subdivision
W & S	wage and salary
\$m	million dollars
(A)	Area
(B)	Borough
(C)	City
(CGC)	Community Government Councils
(DC)	District Council
(M)	Municipality or Municipal Council
(RC)	Rural City
(S)	Shire
(T)	Towns
\$m	million dollars
-	not applicable or figure not calculated

Glossary

Age

The date of birth field has been used to calculate age. Wage and salary earner data applicable to persons aged 15 years and over.

Average wage and salary income

Calculated by dividing total wage and salary income by the number of wage and salary earners (as defined).

Income tax year

Refers to the financial year, i.e. 1 July to 30 June. Note: Wages and salaries for some taxpayers may not relate to a whole year's employment or may relate to more than one job during the year.

Local Government Area (LGA)

These areas are the spatial units which represent the geographical areas of incorporated local government councils and incorporated Community Government Councils (CGCs) where the CGC is of sufficient size and statistical significance. The various types of LGAs are cities (C), areas (A), boroughs (B), rural cities (RC), towns (T), shires (S), district councils (DC) and municipalities (M).

Median wage and salary income

The median is the mid value which divides a population distribution into two, with half of the observations falling below it and half above it. Median wage and salary income has been calculated from data provided in ranges and therefore the distribution within a range has been assumed to be even. Care should be taken when using the data and the median treated as an estimate only. Medians have not been calculated for areas with small numbers of wage and salary earners.

Metropolitan Australia

Metropolitan areas in each state and territory have been defined as the Capital City Statistical Division with exceptions in New South Wales, where the Newcastle and Wollongong SSDs have also been included; Victoria, where the Greater Geelong City Part A SSD has been included; and Queensland, where the Gold Coast City Part B and Sunshine Coast SSDs have been included. For the Northern Territory, Darwin City SSD and Palmerston-East Arm SSD have been defined as metropolitan. For further details, including lists of SLAs and LGAs that make these SDs and SSDs, see **Australian Standard Geographical Classification (ASGC), 2001 (cat. no. 1216.0)**.

Non-metropolitan Australia

Non-metropolitan areas cover all other parts of a state or territory excluding the metropolitan areas as defined above.

Occupation

Taxpayers who earned wage and salary income are asked by the ATO to provide details of the title of their occupation for the job in which they earned the most wage and salary income. From the income tax return, occupation is coded to the Australian Standard Classification of Occupations, First Edition. In addition some ATO specific codes are also used. These are: (a) Members of the defence forces, (b) Pensioners and social security benefit recipients and (c) Unemployed persons. These specific ATO codes comprise less than 1% of the total wage and salary earner population for Australia and have been included in the category 'not stated'. Further details about the occupation classification can be referenced in **Australian Standard Classification of Occupations (ASCO) - Statistical Classification (First Edition), 1993**, (cat. no. 1222.0).

(Note: The total number of wage and salary earners in the category 'not stated' is high at around 27% for total Australia in 1995-96, 25% in 1996-97, 24% in 1997-98, 22% in 1998-99 and 1999-2000 and 20% in 2000-01. For some SLAs the 'not stated' category is as high as 50%, although in many of these SLAs the 'Members of the defence forces' category contributes significantly to the high proportion. The 'not stated' category includes non-response to the occupation question, occupation descriptions which were unable to be coded and the ATO specific codes as mentioned above. In addition, due to internal auditing purposes within the ATO, some occupations are not coded for some individuals. Most of these are lower income earners. The magnitude of the contribution of each of these groups to the 'not stated' category is unknown).

PAYG payment summary - individual non-business

A summary received at the end of the financial year by a wage or salary earner which details amounts earned from the employer during the year and the tax withheld. (Note: Previously called Group Certificate).

Principal source of income

The source from which the most income was received during the financial year.

Statistical Division (SD)

These consist of one or more SSDs. The divisions are designed to be relatively homogeneous regions

characterised by identifiable social and economic units within the region, under the unifying influence of one or more major towns or cities.

Statistical Local Area (SLA)

These geographical areas are in most cases identical with, or have been formed from a division of, whole LGAs. In other cases, they represent unincorporated areas. In aggregate, SLAs cover the whole of a state or territory without gaps or overlaps. In some cases legal LGAs overlap Statistical Subdivision boundaries and therefore comprise two or three SLAs (Part A, Part B and, if necessary, Part C).

Statistical Subdivision (SSD)

These are of intermediate size, between SLAs and SDs. In aggregate, they cover the whole of Australia without gaps or overlaps. They are defined as socially and economically homogeneous regions characterised by identifiable links between the inhabitants. In the non-urban areas an SSD is characterised by identifiable links between the economic units within the region, under the unifying influence of one or more major towns or cities.

Total income

The sum of income from all sources as reported on the individual income tax return for the financial year.

Wage and salary earners

Persons aged 15 years and over who have submitted a tax return and for whom wage and salary income was the principal or main source of income for the financial year.

Wage and salary income

Includes gross income as shown on the 'PAYG (Pay As You Go) payment summary - individual non-business' as well as allowances, commissions, bonuses, tips, gratuities, consultation fees, honoraria and other payments for services. Allowances and other earnings may include car, travel or transport allowances, allowances for tools, clothing or laundry and dirt, risk, meal or entertainment allowances, etc. The statistics were compiled from questions 1 and 2 on the individual income tax return (2000-01).

DATA CLASSIFICATIONS

Age

15 - 24
25 - 34
35 - 44
45 - 54
55 and over

Occupation (Major Groups) - ASCO First Edition

1 Managers and Administrators
2 Professionals
3 Para-Professionals
4 Tradespersons
5 Clerks
6 Salespersons and Personal Service Workers
7 Plant and Machine Operators
8 Labourers and Related Workers
9 Not stated

Occupation (Minor Groups) - ASCO First Edition

11 Legislators and Government Appointed Officials
12 General Managers
13 Specialist Managers
14 Farmers & Farm Managers
15 Managing Supervisors (Sales & Service)
16 Managing Supervisors (Other Business)
21 Natural Scientists
22 Building Professionals and Engineers
23 Health Diagnosis and Treatment Practitioners

24 School Teachers
25 Other Teachers and Instructors
26 Social Professionals
27 Business Professionals
28 Artists and Related Professionals
29 Miscellaneous Professionals
31 Medical and Science Technical Officers and Technicians
32 Engineering and Building Associates and Technicians
33 Air and Sea Transport Technical Workers
34 Registered Nurses
35 Police
39 Miscellaneous Para-Professionals
41 Metal Fitting and Machining Tradespersons
42 Other Metal Tradespersons
43 Electrical & Electronics Tradespersons
44 Building Tradespersons
45 Printing Tradespersons
46 Vehicle Tradespersons
47 Food Tradespersons
48 Amenity Horticultural Tradespersons
49 Miscellaneous Tradespersons
51 Stenographers and Typists
52 Data Processing and Business Machine Operators
53 Numerical Clerks
54 Filing, Sorting and Copying Clerks
55 Material Recording and Despatching Clerks
56 Receptionists, Telephonists and Messengers
59 Miscellaneous Clerks
61 Investment, Insurance and Real Estate Salespersons
62 Sales Representatives
63 Sales Assistants
64 Tellers, Cashiers and Ticket Salespersons
65 Miscellaneous Salespersons
66 Personal Service Workers
71 Road and Rail Transport Drivers
72 Mobile Plant Operators (except Transport)
73 Stationary Plant Operators
74 Machine Operators
81 Trades Assistants and Factory Hands
82 Agricultural Labourers and Related Workers
83 Cleaners
84 Construction and Mining Labourers
89 Miscellaneous Labourers
99 Not Stated, Inadequately Described

Sex

Males
Females

Total Income (Annual)

nil/negative income
\$1 to less than \$10,400
\$10,400 to less than \$20,800
\$20,800 to less than \$31,200
\$31,200 to less than \$41,600
\$41,600 to less than \$52,000
\$52,000 or more

Wage and Salary Income (Annual)

\$1 to less than \$10,400
\$10,400 to less than \$20,800
\$20,800 to less than \$31,200
\$31,200 to less than \$41,600
\$41,600 to less than \$52,000
\$52,000 or more

Comparison with ABS Data (Appendix)

COMPARISON WITH ABS DATA

1 The wage and salary earner data from the ATO database is a valuable data source in its own right. However, as is the case with most administrative datasets, users need to be aware of the purpose for which the data were collected. Reference periods, definitions, concepts, collection methodologies and scope and coverage of the population targeted for most administrative data will invariably differ from censuses and surveys specifically designed for statistical purposes.

2 This appendix presents examples of some of the data comparisons undertaken between the wage and salary earner statistics compiled from the ATO's Individual Income Tax Return Database and **similar** data from ABS collections such as the Census of Population and Housing, the Labour Force Survey and the Survey of Employment and Earnings. These comparisons provide a means for establishing whether counts are of an 'expected' magnitude and whether distributions across variables or regions are similar. The comparisons are not a means for deciding whether a particular data source is "right" or "wrong".

3 Due to space constraints the examples presented are only at the state/territory level. However, some commentary has been included which describes the results of the comparisons at the regional level or SLA level. Users wishing to obtain detailed information about any comparisons at the SD, SSD or SLA level should contact the contact officer for this publication.

4 Overall, for most geographic levels, including SLAs, the wage and salary earner statistics compiled from the ATO database have been found to be generally consistent when compared with other ABS data sources. Most differences can be generally explained by the definitional and methodological differences between the sources of data.

TOTAL WAGE AND SALARY EARNERS

5 Table A1 below compares the number of wage and salary earners from ATO data, for each state and territory, with estimates of the number of employees from the Labour Force Survey and estimates of the number of wage and salary earners from the Survey of Employment and Earnings.

6 From the ATO database the wage and salary earner definition has been based on a person's principal source of income over a financial year and covers only those persons who submit an individual income tax return to the Australian Taxation Office (see paragraphs 6 to 12 of the Explanatory Notes).

Labour Force Survey Data

7 In comparison, an employee in the Labour Force Survey is defined as: "a person who works for a public or private employer and receives remuneration in wages, salary, a retainer fee by their employer while working on a commission basis, tips, piece-rates or payment in kind, or a person who operates his or her own incorporated enterprise with or without hiring employees".

8 Labour force data are collected via a monthly household survey of the civilian population aged 15 and over and estimates are derived by use of a complex ratio estimation procedure. Excluded from the survey are members of the permanent defence forces, certain diplomatic personnel of overseas governments, overseas residents in Australia and members of non-Australian defence forces (and their dependants) stationed in Australia.

9 LFS data provide estimates at a "point in time" as employed persons, including employees, are defined as those persons who, during the reference week (usually the week prior to the household survey interview):

- worked for one hour or more for pay, profit, commission or payment in kind or
- were employees who had a job but were not at work and: were away from work for less than four weeks up to the end of the reference week; were away from work for more than four weeks up to the end of the reference week and received pay for some or all of the four week period to the end of the reference week; were away from work as a standard work or shift arrangement; were on strike or locked out; or were on workers' compensation and expected to return to their job.

10 It should also be noted that two types of error are possible in an estimate based on a sample survey such as the LFS - sampling error and non-sampling error. The sampling error is a measure of the variability that occurs by chance because a sample, rather than the entire population, is surveyed. Since the estimates are based on information obtained from occupants of a sample of dwellings they, and the movements derived from them, are subject to sampling variability; that is, they may differ from the estimates that would have been produced if all dwellings had been included in the survey. Non-sampling errors refer to inaccuracies that may occur because of imperfections in reporting by respondents, errors made in collection such as in recording and coding data, and errors made in processing the data. Non-sampling errors may occur in any enumeration, whether it be a full census count or a sample survey (and also in compiling administrative data). It is not possible to quantify non-sampling error, but every effort is made to reduce it to a minimum by careful design of questionnaires, intensive training and supervision of survey interviewers and efficient operating procedures, etc.

Survey of Employment and Earnings Data

11 The Survey of Employment and Earnings is designed to obtain information, from employer units, on the number of wage and salary earners employed each month and their quarterly earnings. All wage and salary earners who received pay in any pay period ending within the survey quarter are represented in the survey, including:

- permanent, temporary, casual, managerial and executive employees;
- part-time and casual employees who may have received pay for only a few hours during the reference period; and
- employees on paid leave and those on workers' compensation who continue to be paid through the payroll.

12 Casual employees who work on an irregular basis and who were not paid for the relevant pay period, employees on leave without pay, on strike or stood down without pay for the whole of the pay period are excluded. Also excluded are:

- members of the Australian permanent defence forces;
- employees of businesses in the private sector primarily engaged in Agriculture, forestry and fishing;
- employees in private households employing staff;
- employees of overseas embassies, consulates, etc.;
- employees based outside Australia; and
- employees on workers' compensation who are not paid through the payroll.

13 Other persons who are not regarded as employees for the purposes of SEE include directors who are not paid a salary, proprietors/partners of unincorporated businesses and self-employed persons such as subcontractors, owner/drivers, consultants and persons paid solely by commission without a retainer.

14 A sample of approximately 10,000 employer units are included in the survey which is mostly conducted by mail each quarter. Data for a number of Commonwealth, Australian Capital Territory and Northern Territory government departments, and a small number of large private businesses, are collected electronically. All wage and salary earners who received pay for any part of the relevant pay period are represented in the survey. Estimates from SEE are also subject to sampling and non-sampling errors (see paragraph A1.10 above).

15 These are just some of the main definitional and methodological differences for the data sources that should be borne in mind when comparisons are made. For further details regarding the Labour Force Survey, see **Labour Statistics, Concepts, Sources and Methods, 2001, cat. no. 6102.0** and for details regarding wage and salary earner estimates from the Survey of Employment and Earning, see **Wage and Salary Earners, Australia, June 2001, cat no. 6248.0**. (Please note that SEE has undergone considerable change since December 2001. From the March quarter 2002, estimates for the public sector are collected only and will not be comparable to the data presented here for previous periods).

16 As shown in table A1, wage and salary earner estimates are generally consistent in broad magnitude across the three data sources for each state and territory. For example, the number of employees in New South Wales has risen from around 2.4 million persons in 1995-96 to around 2.5 million in 2000-01. Movements between years differ in some cases, mainly due to the different reference periods used. However, data for other quarters or months for the LFS and SEE, indicate that upward or downward movements may be the same.

17 Estimates at the SLA level are not available from both the LFS or SEE. The Census of Population and Housing is the best source to compare wage and salary earner numbers at this small area level. See paragraph A1.27.

A1. COMPARISON WITH ABS DATA, Number of Wage and Salary Earners, States and Territories, 1995-96 to 2000-01

Data Source	1995-96 '000	1996-97 '000	1997-98 '000	1998-99 '000	1999-00 '000	2000-01 '000
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New South Wales						
ATO	2,444.8	2,440.0	2,483.5	2,513.3	2,528.4	2,534.8
LFS(a)	2,392.5	2,425.3	2,439.3	2,532.0	2,658.9	2,663.5
SEE(b)	2,378.6	2,380.7	2,387.6	2,441.9	2,419.5	2,442.7
Victoria						
ATO	1,773.6	1,787.3	1,824.6	1,848.0	1,868.0	1,883.8
LFS(a)	1,807.7	1,811.5	1,869.3	1,887.7	1,979.7	2,022.3
SEE(b)	1,739.1	1,739.7	1,748.2	1,792.7	1,878.0	1,990.9
Queensland						
ATO	1,288.4	1,298.5	1,327.3	1,346.3	1,363.4	1,377.7
LFS(a)	1,254.0	1,267.0	1,336.7	1,360.1	1,423.4	1,435.1
SEE(b)	1,176.1	1,167.8	1,189.2	1,305.9	1,318.3	1,359.9
South Australia						
ATO	548.3	543.4	550.8	552.8	553.8	553.2
LFS(a)	529.6	540.1	538.8	552.1	566.3	566.0
SEE(b)	526.4	496.0	504.1	517.4	536.4	553.5
Western Australia						
ATO	695.4	707.6	724.6	727.6	725.9	729.2
LFS(a)	689.3	711.1	753.4	762.0	778.8	792.0
SEE(b)	656.5	670.9	706.3	718.5	743.3	772.6
Tasmania						
ATO	170.3	167.7	165.2	164.5	163.6	165.1
LFS(a)	166.9	164.7	167.4	167.6	170.2	173.9
SEE(b)	158.5	163.6	154.8	161.4	155.5	167.7
Northern Territory						
ATO	81.7	82.5	83.9	78.8	78.0	76.1
LFS(a)	77.3	82.1	82.8	88.6	81.6	85.8
SEE(b)	67.7	72.4	68.6	73.9	78.1	79.8
Australian Capital Territory						
ATO	146.6	142.5	143.4	145.0	146.0	146.9
LFS(a)	141.4	142.1	141.4	144.8	152.9	154.2
SEE(b)	140.1	140.3	137.9	149.6	153.5	156.7

(a) LFS; Labour Force Survey, Original Series, May Quarter. Source: Labour Force, Australia, Detailed - Electronic Delivery, cat. no. 6291.0.55.001, Data Cubes.

(b) SEE; Survey of Employment and Earnings, Trend Series, At June. Source: Wage and Salary Earners, Australia, cat.no. 6248.0, Time Series Spreadsheets.

TOTAL WAGE AND SALARY INCOME

18 Table A2 compares total wage and salary income for wage and salary earners from ATO data for each state and territory, with estimates of gross earnings for wage and salary earners as collected in SEE. Quarterly employee earnings from the survey have been aggregated to produce financial year estimates.

19 Gross earnings in the Survey of Employment and Earnings are defined as "payments to employees before tax and other items (such as superannuation) are deducted. They comprise amounts paid from interstate or overseas; ordinary time and overtime earnings; overaward payments; penalty payments, shift and other remunerative allowances; commissions and retainers; bonuses and similar payments; payments under incentive or piecework; payments under profit-sharing schemes; leave loadings; annual and long service leave payments; sick leave payments; advance and retrospective payments; salaries and fees paid to company directors, members of boards, committees, commissions, councils, etc.; amounts paid to employees on workers' compensation who continue to be paid through the payroll; and severance, termination and redundancy payments".

20 As highlighted in paragraphs 13 to 16 of the Explanatory Notes, lump sum and/or other non-regular payments such as severance, termination and redundancy payments, have been excluded from the ATO wage and salary earner definition.

21 Total wages and salaries paid to employees are generally consistent in broad magnitude across the two comparative data sources for each state and territory. Movements between years are also reasonably consistent in most cases. For example, total wages and salaries paid to employees in New South Wales have risen from around \$73 billion in 1995-96 to over \$90 billion in 2000-01.

22 Comparison at the SLA level is not possible as estimates of wages and salaries paid at the SLA level are not available from any other data source. This highlights the value of making this ATO information available to users of regional statistics.

A2. COMPARISON WITH ABS DATA, Total Wage and Salary Income, States and Territories, 1995-96 to 2000-01

Data Source	1995-96 \$m	1996-97 \$m	1997-98 \$m	1998-99 \$m	1999-00 \$m	2000-01 \$m
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New South Wales						
ATO	73,075.5	76,153.9	81,242.4	85,951.7	90,101.9	94,271.4
SEE(a)	73,367.2	78,606.8	83,261.0	88,548.7	88,969.0	92,676.1
Victoria						
ATO	50,860.4	53,250.8	56,428.0	59,250.3	62,290.1	65,734.7
SEE(a)	52,240.6	54,813.2	56,719.0	61,243.3	65,694.9	71,501.1
Queensland						
ATO	34,142.1	35,873.2	38,034.5	40,183.3	41,958.9	43,869.7
SEE(a)	32,507.6	35,031.6	35,868.3	40,275.3	42,269.4	45,025.8
South Australia						
ATO	14,552.1	15,019.0	15,849.9	16,404.9	16,990.8	17,611.9
SEE(a)	14,808.6	14,701.9	15,187.2	16,022.7	16,659.3	17,490.9
Western Australia						
ATO	19,522.7	20,778.7	22,134.5	22,901.4	23,424.6	24,515.6
SEE(a)	19,382.3	20,600.1	21,236.9	23,262.7	24,688.1	26,585.4
Tasmania						
ATO	4,412.7	4,491.9	4,577.2	4,699.9	4,808.0	5,019.7
SEE(a)	4,231.0	4,624.5	4,613.1	4,698.3	4,732.2	4,845.4
Northern Territory						
ATO	2,302.2	2,445.3	2,577.9	2,624.7	2,644.8	2,698.7
SEE(a)	1,993.2	2,360.2	2,386.0	2,550.5	2,879.6	3,122.6
Australian Capital Territory						
ATO	4,887.8	4,857.6	5,035.4	5,294.8	5,530.9	5,813.5
SEE(a)	4,917.2	5,031.7	5,163.9	5,742.6	5,849.2	6,338.3

(a) SEE; Survey of Employment and Earnings, Original Series. Source: Wage and Salary Earners, Australia, cat.no. 6248.0, Time Series Spreadsheets.

CHARACTERISTICS OF WAGE AND SALARY EARNERS

23 The following sections compare 2000-01 ATO data for the various characteristics of wage and salary earners (sex, age, income and occupation) with 2001 Population Census data. Census data have been used as they particularly allow comparisons to be made at the SLA level. Once again, Census concepts, definitions and collection methodologies differ to those defined for wage and salary earners from the ATO database as well to those outlined for the LFS and SEE.

Census of Population and Housing

24 The Census of Population and Housing is conducted every five years and is a complete enumeration of the total population in Australia, gathering a wealth of information about dwellings, families and persons present in Australia on Census night. It is the largest statistical collection undertaken by the ABS with one of its main objectives being the provision of data for small geographic areas. Excluded from the Census are foreign diplomats and their families and although visitors to Australia are included in the Census count they have been excluded from the data presented here. Australian residents out of the country on Census night are out of scope of the collection. The Census is self-enumerated, which means that each household is responsible, in most cases, to fill in the details required.

25 A number of questions are used in the Census to establish a person's employment status. A person is employed if, in the week prior to Census night, they had a full-time or part-time job. A job means any type of work including casual, temporary or part-time work if it was for one hour or more. An employee (or wage and salary earner) is further defined as "a person who works for a public or private employer and receives remuneration in wages or salary; or is paid a retainer fee by his/her employer and works on a commission basis; or works for an employer for tips, piece-rates or payment in kind; or is a person who operated his/her own incorporated enterprise with or without hiring employees".

26 Census data are a snapshot of the population at a "point in time" as they refer to a person's employment status in the week before Census night (Tuesday, 7 August 2001), in comparison with the ATO data which provide information about the reporting population based over a whole financial year.

27 For the actual number of wage and salary earners results of the 2001 Census of Population and Housing show that employee counts differ considerably from those derived from the ATO (which are generally consistent with estimates derived from the LFS and SEE). For Australia the total number of wage and salary earners in 2000-01, from ATO data, was 7.47 million persons compared with 2001 Census data which counted 6.82 million persons, a difference of 9.5%. At the SLA level the total number of wage and salary earners from ATO data lie within ± 25.0 percentage points of the Census figure for around 84% of SLAs.

28 Percentage distributions have been used for the following comparative purposes.

SEX DISTRIBUTION

29 At the state level the sex distribution is very similar between 2000-01 ATO and 2001 Census data with ATO data showing a slightly higher proportion of male wage and salary earners in all states and territories except Northern Territory. The proportion of males in all states and territories except the Australian Capital Territory (50.5%) is around 53% to 54%, whereas from Census data the proportions are around 52% for most states and almost 50% for the ACT and 54% for NT. Overall, the differences in the distribution between the two data sources, for most states, is just over one percentage point. For total Australia ATO data show the proportion of males at 53.4% compared with 52.1% from Census data.

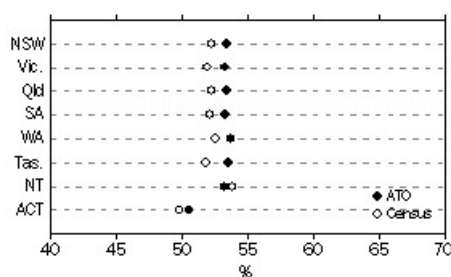
30 At the smaller SLA level the differences are slightly greater with ATO data being within ± 5.0 percentage points of the Census figure for around 93% of SLAs. (Note: There were 1,343 SLAs in the 2001 ASGC structure). ATO data are within ± 2.0 percentage points of Census data for around 62% of SLAs. Chart A4 provides an example of the distribution of males, comparing ATO and Census data, for each state and territory. Similar SLA comparison are available on request.

A3. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Sex Distribution, States and Territories, 2000-01 ATO Data and 2001 Census Data

Data Source	Males no.	Females no.	Persons no.	Males %	Females %
New South Wales					
ATO	1,354,114	1,180,687	2,534,801	53.4	46.6
Census	1,183,944	1,083,151	2,267,095	52.2	47.8
Difference	170,170	97,536	267,706	1.2	-1.2
Victoria					
ATO	1,004,329	879,500	1,883,829	53.3	46.7
Census	895,416	829,746	1,725,162	51.9	48.1
Difference	108,913	49,754	158,667	1.4	-1.4
Queensland					
ATO	736,056	641,608	1,377,664	53.4	46.6
Census	661,127	604,591	1,265,718	52.2	47.8
Difference	74,929	37,017	111,946	1.2	-1.2
South Australia					
ATO	294,755	258,445	553,200	53.3	46.7
Census	273,318	250,877	524,195	52.1	47.9
Difference	21,437	7,568	29,005	1.2	-1.2
Western Australia					
ATO	391,734	337,463	729,197	53.7	46.3
Census	352,483	319,354	671,837	52.5	47.5
Difference	39,251	18,109	57,360	1.2	-1.2
Tasmania					
ATO	88,326	76,736	165,062	53.5	46.5
Census	78,569	73,160	151,729	51.8	48.2
Difference	9,757	3,576	13,333	1.7	-1.7
Northern Territory					
ATO	40,437	35,636	76,073	53.2	46.8
Census	39,786	34,168	73,954	53.8	46.2
Difference	651	1,468	2,119	-0.6	0.6
Australian Capital Territory					
ATO	74,109	72,765	146,874	50.5	49.5
Census	71,243	71,675	142,918	49.8	50.2
Difference	2,866	1,090	3,956	0.7	-0.7
Australia					
ATO(a)	3,986,410	3,485,562	7,471,972	53.4	46.6
Census	3,555,886	3,266,722	6,822,608	52.1	47.9
Difference	430,524	218,840	649,364	1.3	-1.3

(a) Includes data for postcodes that could not be allocated to a state or territory.

A4. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Distribution of Males, States and Territories, 2000-01 ATO Data and 2001 Census Data



AGE DISTRIBUTION

31 At the state and territory level the age distribution for all wage and salary earners is very similar between 2000-01 ATO and 2001 Census data. For all states/territories, almost all differences between the two data sources are less than one percentage point with most being around half a percentage point or less. For total Australia both data sources show that in 2000-01 around 19% of wage and salary earners were aged 15-24 years and around 9% were 55 years and over.

32 In the main, similar distributions are generally evident between the two data sources at the SLA level. For the 15-24 and 25-34 year age groups differences range between ± 5.0 percentage points for about 90% of SLAs. For the three other age ranges the differences range between ± 5.0 percentage points for about 95% of SLAs.

A5. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Age Distribution, States and Territories, 2000-01 ATO Data and 2001 Census Data

Data Source	15-24 %	25-34 %	35-44 %	45-54 %	55 and over %	Total %
New South Wales						
ATO	19.2	26.3	24.4	20.4	9.7	100.0
Census	19.2	25.5	24.9	20.8	9.6	100.0
Difference	0.0	0.8	-0.5	-0.4	0.1	-
Victoria						
ATO	18.5	26.7	24.8	20.8	9.3	100.0
Census	19.2	26.1	24.8	20.8	9.1	100.0
Difference	-0.7	0.6	0.0	0.0	0.2	-
Queensland						
ATO	20.2	25.4	24.3	20.8	9.2	100.0
Census	21.1	24.9	24.5	20.6	8.9	100.0
Difference	-0.9	0.5	-0.2	0.2	0.3	-
South Australia						
ATO	18.9	24.4	25.2	22.3	9.3	100.0
Census	19.1	23.9	25.5	22.3	9.1	100.0
Difference	-0.2	0.5	-0.3	0.0	0.2	-
Western Australia						
ATO	19.9	24.9	24.4	21.5	9.3	100.0
Census	20.7	24.3	24.6	21.4	9.1	100.0
Difference	-0.8	0.6	-0.2	0.1	0.2	-
Tasmania						
ATO	18.7	23.2	26.0	22.9	9.3	100.0
Census	18.6	22.6	26.6	23.0	9.2	100.0
Difference	0.1	0.6	-0.6	-0.1	0.1	-
Northern Territory						
ATO	18.2	28.8	25.6	20.0	7.4	100.0
Census	19.0	28.5	25.6	19.6	7.2	100.0
Difference	-0.8	0.3	0.0	0.4	0.2	-
Australian Capital Territory						
ATO	19.3	25.3	24.1	22.6	8.8	100.0
Census	20.5	24.7	24.0	22.4	8.4	100.0
Difference	-1.2	0.6	0.1	0.2	0.4	-
Australia						
ATO(a)	19.3	25.9	24.6	20.9	9.4	100.0
Census	19.7	25.3	24.9	21.0	9.2	100.0
Difference	-0.4	0.6	-0.3	-0.1	0.2	-

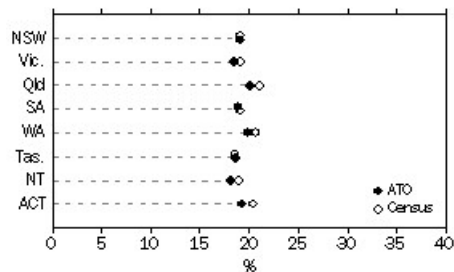
(a) Includes data for postcodes that could not be allocated to a state or territory.

33 Below are a series of graphs that compare each age group across the states and territories and all age groups for each state and territory separately. These graphs highlight that both ATO and Census data record similar age distributions for wage and salary earners across states and territories.

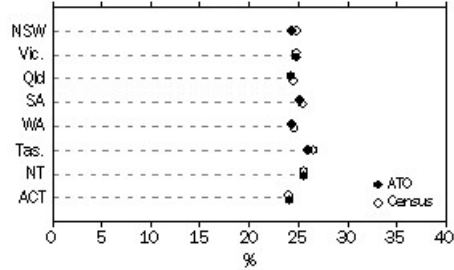
A6. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Age Group BY State and Territory, 2000-01 ATO Data and 2001 Census Data

Persons Aged 15-24 Years

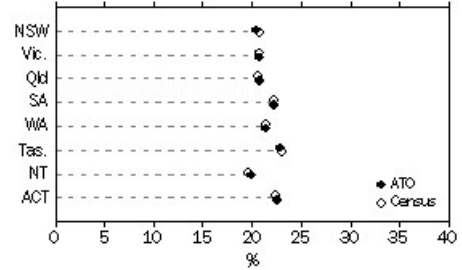
Persons Aged 25-34 Years



Persons Aged 35-44 Years



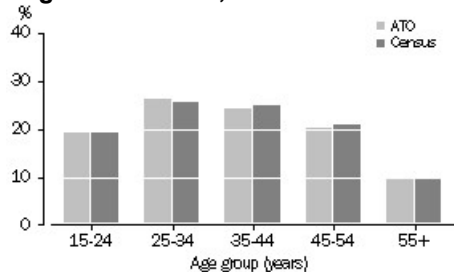
Persons Aged 45-54 Years



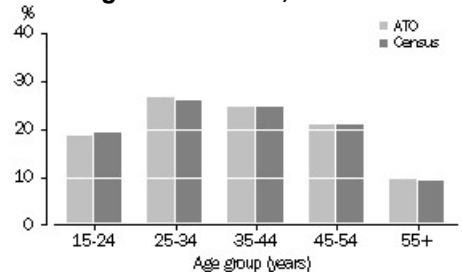
Persons Aged 55 Years and Over

A7. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, State and Territory BY Age Distribution, 2000-01 ATO Data and 2001 Census Data

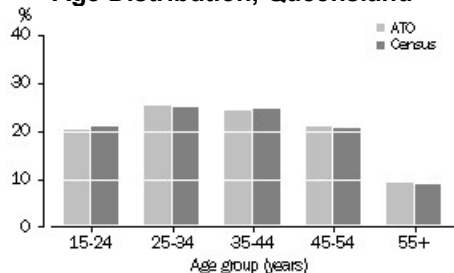
Age Distribution, New South Wales



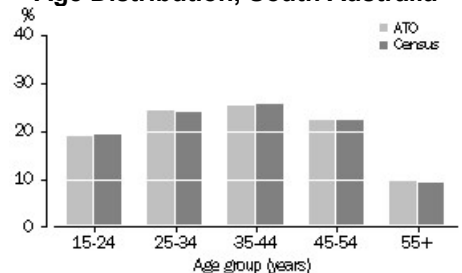
Age Distribution, Victoria



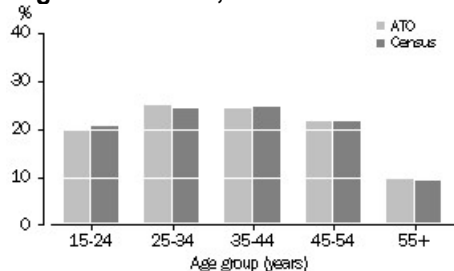
Age Distribution, Queensland



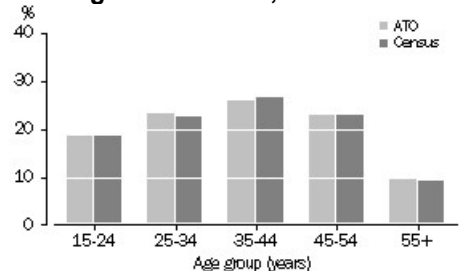
Age Distribution, South Australia



Age Distribution, Western Australia

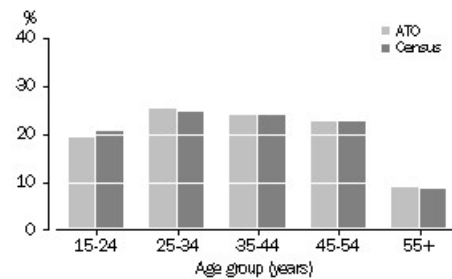
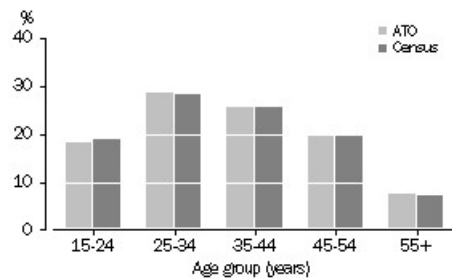


Age Distribution, Tasmania



Age Distribution, Northern Territory

Age Distribution, Australian Capital Territory



TOTAL INCOME DISTRIBUTION

34 For the purposes of these comparisons total income has been used as the Census does not collect wage and salary income separately. Gross earnings from all sources are collected in the Census which makes the data more comparable to similar total income data for wage and salary earners from the ATO database. When comparing these data sources it should be noted that there is a tendency for incomes to be understated in the Census whereas for ATO data income are as reported by employers on the employees' PAYG Payment Summary(s).

35 For most states and territories the income distribution for wage and salary earners are generally consistent. ATO data tend to show lower proportions in the \$20,800 to \$31,200 income group which could possibly be due to the tendency for incomes to be understated in the Census. ATO data also show slightly higher proportions in the \$1 to \$10,400 income range. This may be the result of more part-time and casual workers being included from the ATO database due to the coverage of income over the whole financial year.

36 In general, similar distributions are also evident at the SLA level. For the \$20,800-\$31,200 income range, ATO data for approximately 70% of SLAs are within ± 5.0 percentage points of Census data. For all other income ranges around 90% to 95% of SLAs are within ± 5.0 percentage points.

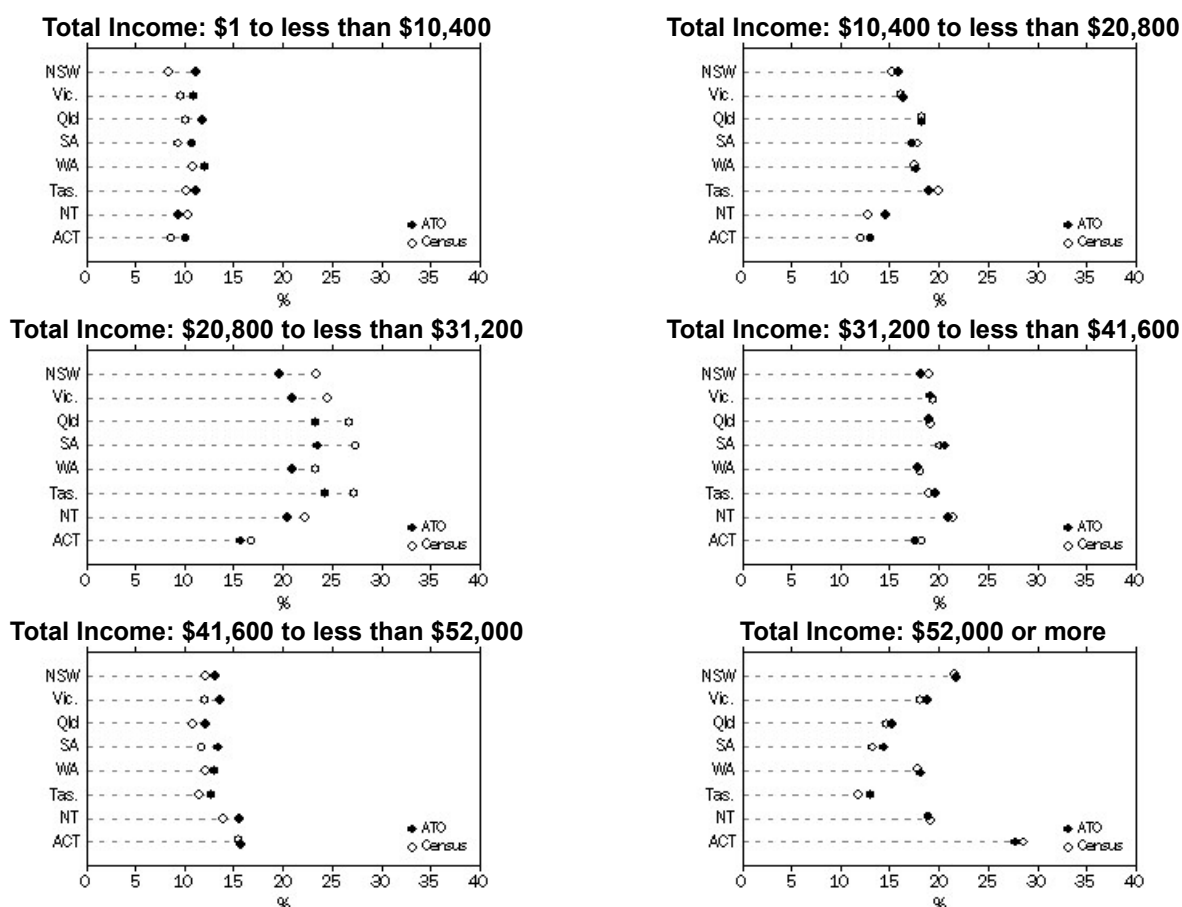
A8. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Total Income, States and Territories, 2000-01 ATO Data and 2001 Census Data

Data Source	Nil/Negative Income %	\$1 to less than \$10,400 %	\$10,400 to less than \$20,800 %	\$20,800 to less than \$31,200 %	\$31,200 to less than \$41,600 %	\$41,600 to less than \$52,000 %	\$52,000 or more %	Total %
New South Wales								
ATO	0.2	11.1	15.9	19.6	18.2	13.1	21.8	100.0
Census	0.3	8.4	15.2	23.4	19.0	12.1	21.6	100.0
Difference	-0.1	2.7	0.7	-3.8	-0.8	1.0	0.2	-
Victoria								
ATO	0.1	10.9	16.4	20.9	19.2	13.6	18.8	100.0
Census	0.3	9.6	16.1	24.5	19.4	12.0	18.1	100.0
Difference	-0.2	1.3	0.3	-3.6	-0.2	1.6	0.7	-
Queensland								
ATO	0.3	11.8	18.3	23.3	19.0	12.1	15.2	100.0
Census	0.3	10.1	18.3	26.7	19.1	10.8	14.7	100.0
Difference	0.0	1.7	0.0	-3.4	-0.1	1.3	0.5	-
South Australia								
ATO	0.2	10.7	17.3	23.5	20.6	13.4	14.4	100.0
Census	0.2	9.4	17.9	27.4	20.1	11.7	13.3	100.0
Difference	0.0	1.3	-0.6	-3.9	0.5	1.7	1.1	-
Western Australia								
ATO	0.3	12.0	17.7	20.9	17.9	13.0	18.2	100.0
Census	0.3	10.8	17.5	23.3	18.1	12.1	17.9	100.0
Difference	0.0	1.2	0.2	-2.4	-0.2	0.9	0.3	-
Tasmania								
ATO	0.2	11.2	19.0	24.3	19.7	12.7	13.0	100.0
Census	0.2	10.2	20.0	27.2	19.0	11.5	11.8	100.0
Difference	0.0	1.0	-1.0	-2.9	0.7	1.2	1.2	-
Northern Territory								
ATO	0.3	9.4	14.6	20.4	20.9	15.6	18.9	100.0
Census	0.3	10.3	12.8	22.2	21.5	13.9	19.2	100.0
Difference	0.0	-0.9	1.8	-1.8	-0.6	1.7	-0.3	-
Australian Capital Territory								
ATO	0.1	10.1	13.0	15.7	17.6	15.7	27.8	100.0
Census	0.2	8.6	12.0	16.8	18.3	15.5	28.6	100.0
Difference	-0.1	1.5	1.0	-1.1	-0.7	0.2	-0.8	-
Australia								
ATO(a)	0.2	11.3	16.8	21.0	18.8	13.1	18.8	100.0
Census	0.3	9.4	16.4	24.5	19.1	11.9	18.3	100.0
Difference	-0.1	1.9	0.4	-3.5	-0.3	1.2	0.5	-

(a) Includes data for postcodes that could not be allocated to a state or territory.

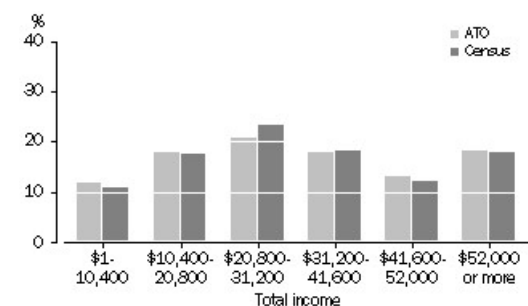
37 The charts below highlight the comparisons for each state and territory. The nil/negative income range has been excluded from these graphs.

A9. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Total Income Group BY State and Territory, 2000-01 ATO Data and 2001 Census Data

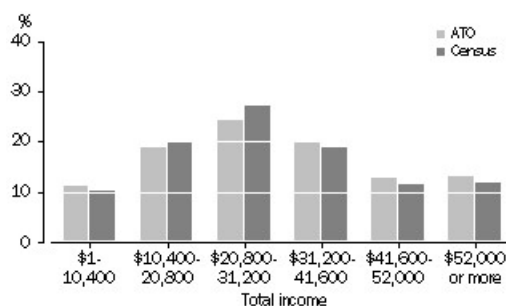


A10. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, State and Territory BY Total Income Distribution, 2000-01 ATO Data and 2001 Census Data

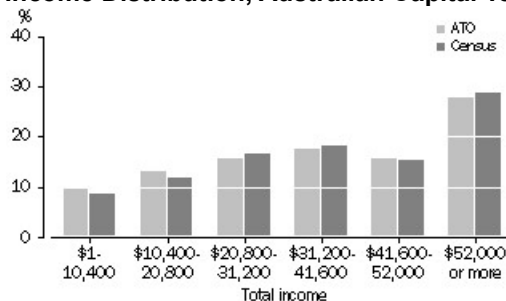
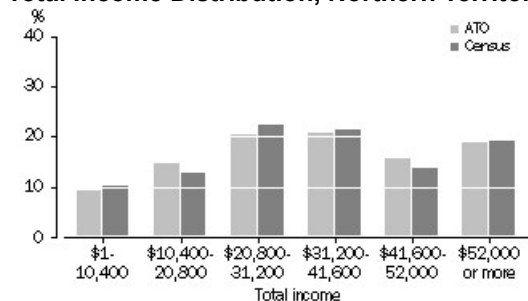




Total Income Distribution, Northern Territory



Total Income Distribution, Australian Capital Territory



OCCUPATION DISTRIBUTION

38 Occupation data compiled from the ATO database includes a high proportion of wage and salary earners for whom the occupation was not stated or not coded. The "not stated" category includes non-response to the occupation question as well as occupations provided which were unable to be coded. In addition, due to internal auditing procedures within the ATO, some occupations are not coded for some individuals. Most of these are lower income earners. The magnitude of the contribution of each of these elements to the 'not stated' category is unknown.

39 Since the compilation of this series of data, the proportion of persons in the "not stated" category has decreased each year from around 27% in 1995-96 to 20% in 2000-01. It is expected that this trend will continue as improved procedures are implemented. Not stated categories from both ATO and Census data have been excluded when calculating the distributions shown below.

40 Coding procedures applied by the ATO are different to ABS occupation coding procedures. The Census uses an occupation title as well as a description of tasks and duties to code occupation, while for ATO occupation coding, a title only is generally available. For electronically lodged income tax returns individuals and/or tax agents select an occupation from a specified list. A random sample of income tax returns were analysed to test the consistency of ATO occupation coding with ABS coding. Results from this analysis showed that, at the Major Group or one digit level, approximately 90% of returns were consistently coded. This consistency fell to about 80% at the Unit Group or four digit level. This analysis was undertaken in respect of 1995-96 ATO data and 1996 Census data. A similar analysis with 2001 data has not been undertaken.

41 For the purposes of these comparisons occupation data, based on ASCO First Edition, compiled from the ATO database have been concorded to align with ASCO Second Edition which was used in the 2001 Census. The concordances were based on factors derived from the 1996 Census when occupation was coded to both ASCO First and Second Editions. Further details about the link between these two editions of ASCO can be referenced in **Information Paper, Link Between First and Second Editions of Australian Standard Classification of Occupations (ASCO), 1996 Census of Population and Housing, cat. no. 1232.0**.

42 Despite these differences and limitations, occupation data from both sources exhibit similar distributions at the state and territory level. Main differences are apparent for Managers and administrators, Intermediate clerical, sales and service workers and Elementary clerical, sales and service workers. These occupations have traditionally been difficult to code accurately, especially when an occupation title is provided only. In the compilation of the second edition of ASCO, clerical, sales and service workers in particular were the subject of major change.

43 ATO data, in most cases, report more Managers and administrators and fewer Clerical, sales and service workers. For the Australian Capital Territory this pattern is reversed. For other occupations the distributions are reasonably consistent across all states and territories.

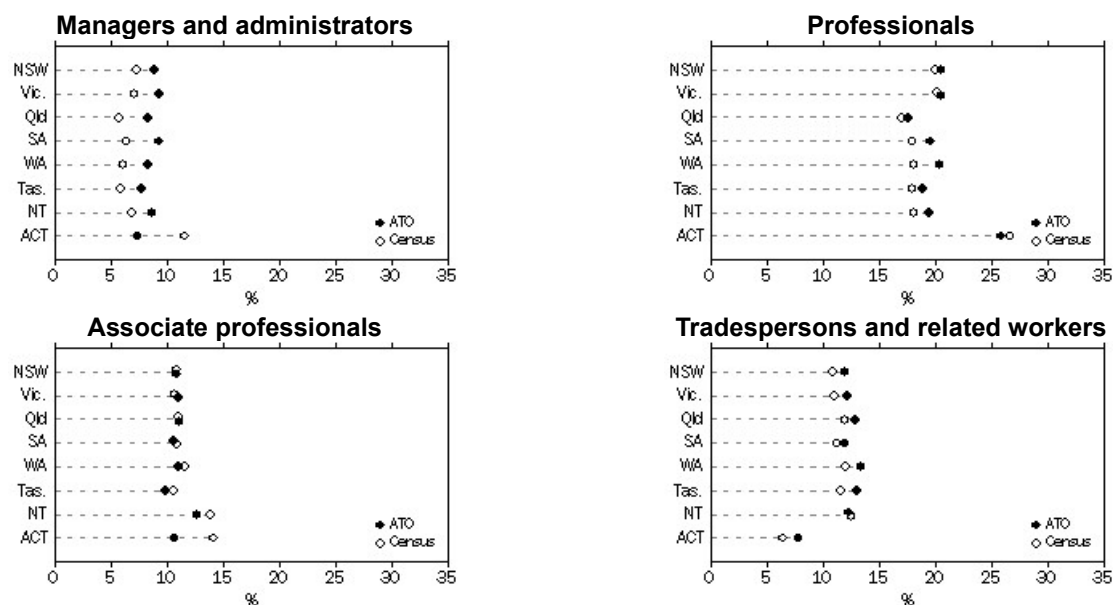
44 In the main, similar distributions are also generally evident between the two data sources at the SLA level. For all the occupation groups differences between the two data sources range between ± 5.0 percentage points for around 90% of SLAs.

	Managers & admin- istrators	Profes- sionals	Associate profes- sionals	Trades- persons & related workers	Advanced clerical, sales & service workers	Inter- mediate clerical, sales & service workers	Inter- mediate production & transport workers	Elementary clerical, sales & service workers	Labourers & related workers	Total
Data Source	%	%	%	%	%	%	%	%	%	%
NSW										
ATO	8.9	20.5	10.9	12.0	5.0	16.6	7.6	8.8	9.7	100.0
Census	7.3	20.1	10.9	10.9	4.2	19.1	8.3	10.7	8.5	100.0
Difference	1.6	0.4	0.0	1.1	0.8	-2.5	-0.7	-1.9	1.2	-
Vic.										
ATO	9.3	20.5	11.0	12.2	4.5	15.6	8.0	8.8	10.1	100.0
Census	7.1	20.2	10.7	11.0	3.6	18.6	8.7	11.0	9.0	100.0
Difference	2.2	0.3	0.3	1.2	0.9	-3.0	-0.7	-2.2	1.1	-
Qld										
ATO	8.3	17.6	11.1	12.9	4.3	17.1	7.9	9.5	11.3	100.0
Census	5.7	17.0	11.0	12.0	3.3	19.5	9.1	11.7	10.7	100.0
Difference	2.6	0.6	0.1	0.9	1.1	-2.4	-1.2	-2.2	0.6	-
SA										
ATO	9.3	19.6	10.6	12.0	3.9	16.6	7.8	8.3	11.8	100.0
Census	6.4	18.0	10.9	11.3	3.1	19.0	8.9	10.7	11.7	100.0
Difference	2.9	1.6	-0.3	0.7	0.8	-2.4	-1.1	-2.4	0.1	-
WA										
ATO	8.3	20.4	11.0	13.4	4.4	16.0	8.2	8.4	9.9	100.0
Census	6.1	18.1	11.6	12.1	3.6	18.6	9.1	11.1	9.6	100.0
Difference	2.2	2.3	-0.6	1.3	0.8	-2.6	-0.9	-2.7	0.3	-
Tas.										
ATO	7.7	18.9	9.9	13.0	3.5	16.9	8.9	8.9	12.5	100.0
Census	5.9	18.0	10.6	11.6	2.7	19.2	9.6	11.4	11.0	100.0
Difference	1.8	0.9	-0.7	1.4	0.8	-2.3	-0.7	-2.5	1.5	-
NT										
ATO	8.7	19.5	12.7	12.3	4.4	18.7	6.0	8.1	9.6	100.0
Census	6.9	18.1	13.9	12.5	3.0	17.6	7.5	9.4	11.1	100.0
Difference	1.8	1.4	-1.2	-0.2	1.4	1.1	-1.5	-1.3	-1.5	-
ACT										
ATO	7.4	25.9	10.7	7.8	5.3	27.2	3.3	8.6	3.7	100.0
Census	11.6	26.7	14.2	6.5	3.3	20.0	3.4	10.4	3.9	100.0
Difference	-4.2	-0.8	-3.5	1.3	2.0	7.2	-0.1	-1.8	-0.2	-
Australia										
ATO(a)	8.8	19.9	10.9	12.3	4.6	16.6	7.8	8.9	10.2	100.0
Census	6.8	19.2	11.0	11.2	3.7	19.0	8.6	11.0	9.4	100.0
Difference	2.0	0.7	-0.1	1.1	0.9	-2.4	-0.8	-2.1	0.8	-

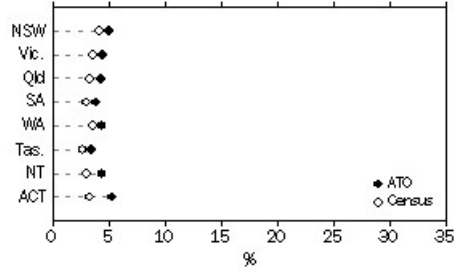
(a) Includes data for postcodes that could not be allocated to a state or territory.

45 The following graphs compare each occupation group across the states and territories and all occupations for each state and territory separately.

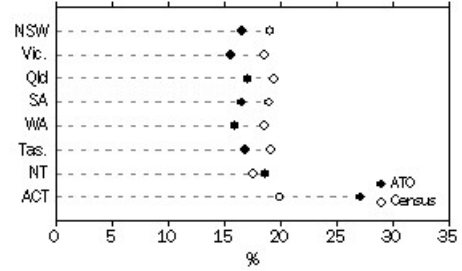
A12. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, Occupation Group BY State and Territory, 2000-01 ATO Data and 2001 Census Data



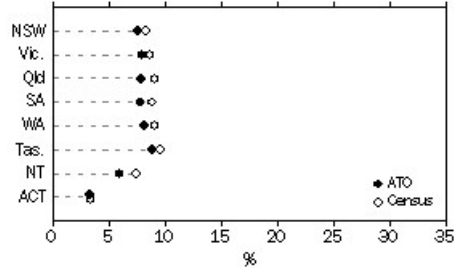
Advanced clerical and service workers



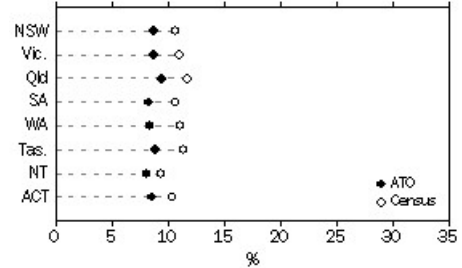
Intermediate clerical, sales and service workers



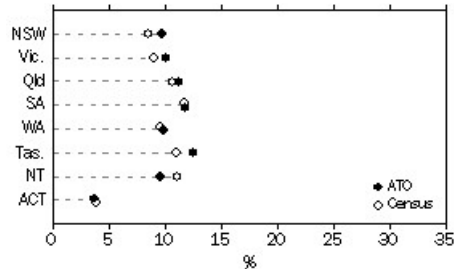
Intermediate production and transport workers



Elementary clerical, sales and service workers

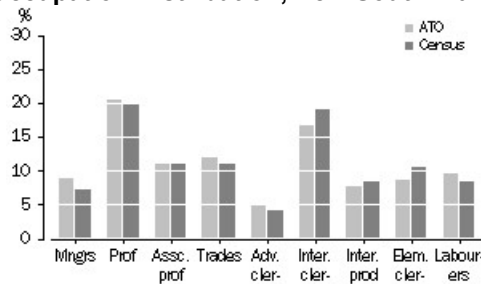


Labourers and related workers

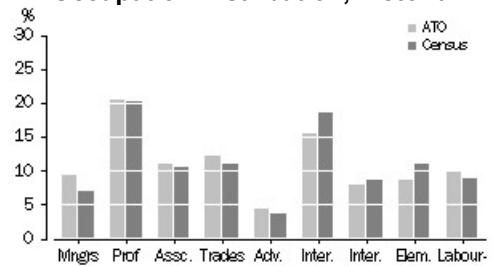


**A13. WAGE AND SALARY EARNERS - COMPARISON WITH ABS DATA, State and Territory BY Occupation
Distribution,
2000-01 ATO Data and 2001 Census Data**

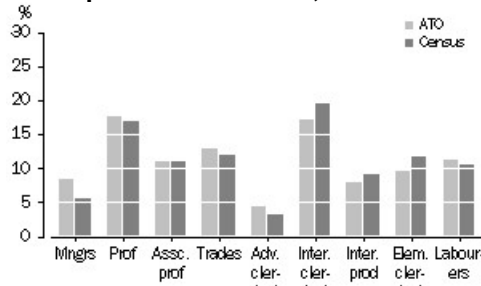
Occupation Distribution, New South Wales



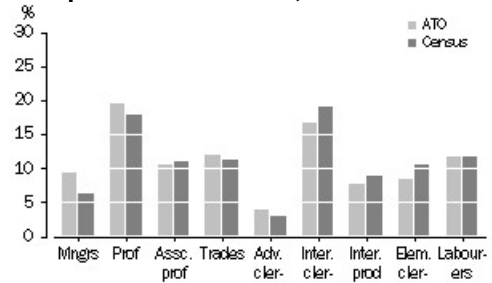
Occupation Distribution, Victoria



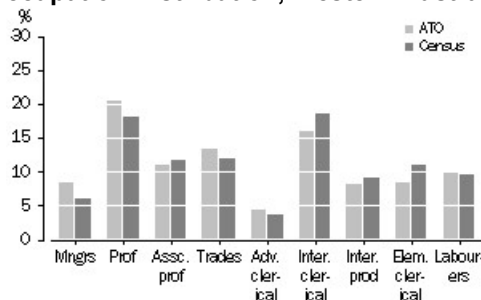
Occupation Distribution, Queensland



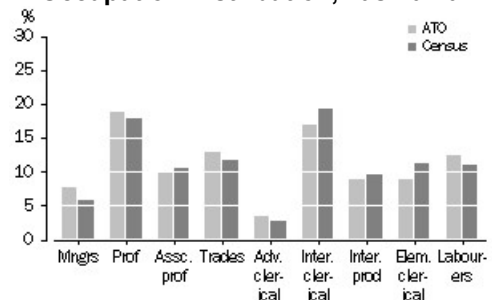
Occupation Distribution, South Australia



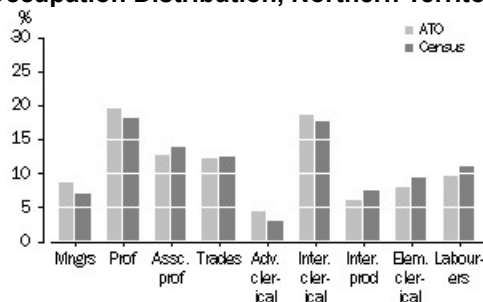
Occupation Distribution, Western Australia



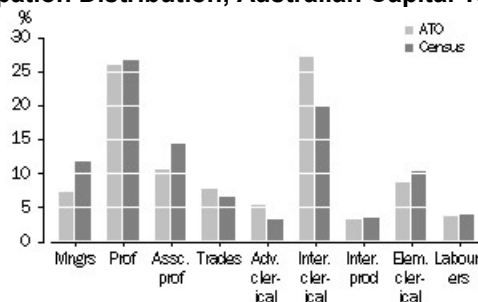
Occupation Distribution, Tasmania



Occupation Distribution, Northern Territory



Occupation Distribution, Australian Capital Territory



SUMMARY

46 Despite the definitional and methodological differences that exist between ATO wage and salary earner data and similar data from the ABS Labour Force Survey, the ABS Survey of Employment and Earnings and the ABS Census of Population and Housing, the statistics compiled from the ATO database have been found to be generally consistent in broad magnitude when compared with these other data sources. In addition, distributions of characteristics such as sex, age, income and occupation are also generally consistent for most areas.

47 The above comparisons highlight that the ATO database is a valuable data source in its own right that can provide useful statistical indicators at the small area or regional level. However, as is the case with most administrative datasets, readers should use the data with care and be mindful of the definitions and limitations of the data items, and the purposes for which they were collected.

Spreadsheet Contents (I-Note) - Data Cubes

(This note has been updated on 19 December 2003)

Contents and Explanatory Information

SPREADSHEET CONTENTS

The attached spreadsheets include various cross-tabulations of the characteristics of wage and salary earners such as age, sex, occupation, wage and salary income and total income. Most of the data in these tables are presented for each Statistical Local Area (SLA) in Australia.

These data have been compiled from the Australian Taxation Office's (ATO) Individual Income Tax Return Database and are part of the Australian Bureau of Statistics' (ABS) program to increase the range of regional statistics available, particularly through the use of administrative information from other government agencies. The ABS wishes to acknowledge the support the Australian Taxation Office has provided in compiling these statistics.

All individual income tax statistics provided to the ABS by the ATO have been in aggregated form only, at the SLA level. No information about individual taxpayers has been released to the ABS.

Details of the methodology and the definitions used to compile the statistics presented in these tables are available in the **EXPLANATORY NOTES** and **GLOSSARY**

Please Note:

- (a) The attached spreadsheet files contain data for all SLAs in Australia (Note: Tables 9 and 14 are by SSD only). Users wishing to obtain a table(s) for a particular State or Territory should contact their local ABS office.
- (b) Tables for 1995-96, 1996-97 and 1997-98 are also available for SLA boundaries based on ASGC98. Users wishing to obtain copies of these should contact their local ABS office.
- (c) **Revisions** have been made to Table 1 for the years 1995-96 to 1998-99. See paragraph 13 of the **EXPLANATORY NOTES**

LIST OF TABLES

Table 1: Total Wage and Salary Earners, Total Wage and Salary Income and Median and Average Wage

	and Salary Income By SLA
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CLASSIFICATIONS

Age	15 - 24; 25 - 34; 35 - 44; 45 - 54; 55+
Sex	Male; Female.
Occupation	ASCO First Edition; Major Groups (1 digit) and Minor Groups (2 digit).
Wage and Salary Income	\$1 to less than \$10,400; \$10,400 to less than \$20,800; \$20,800 to less than \$31,200; \$31,200 to less than \$41,600; \$41,600 to less than \$52,000; \$52,000 or more.
Total Income	nil/negative income; \$1 to less than \$10,400; \$10,400 to less than \$20,800; \$20,800 to less than \$31,200; \$31,200 to less than \$41,600; \$41,600 to less than \$52,000; \$52,000 or more.
Geographical Areas	Statistical Local Area for Tables 1-8 and Tables 10-13 and Statistical Subdivision for Tables 9 and 14.
Years	1995-96 to 2000-01.

For further details see **GLOSSARY**

Regional Statistics Theme Page